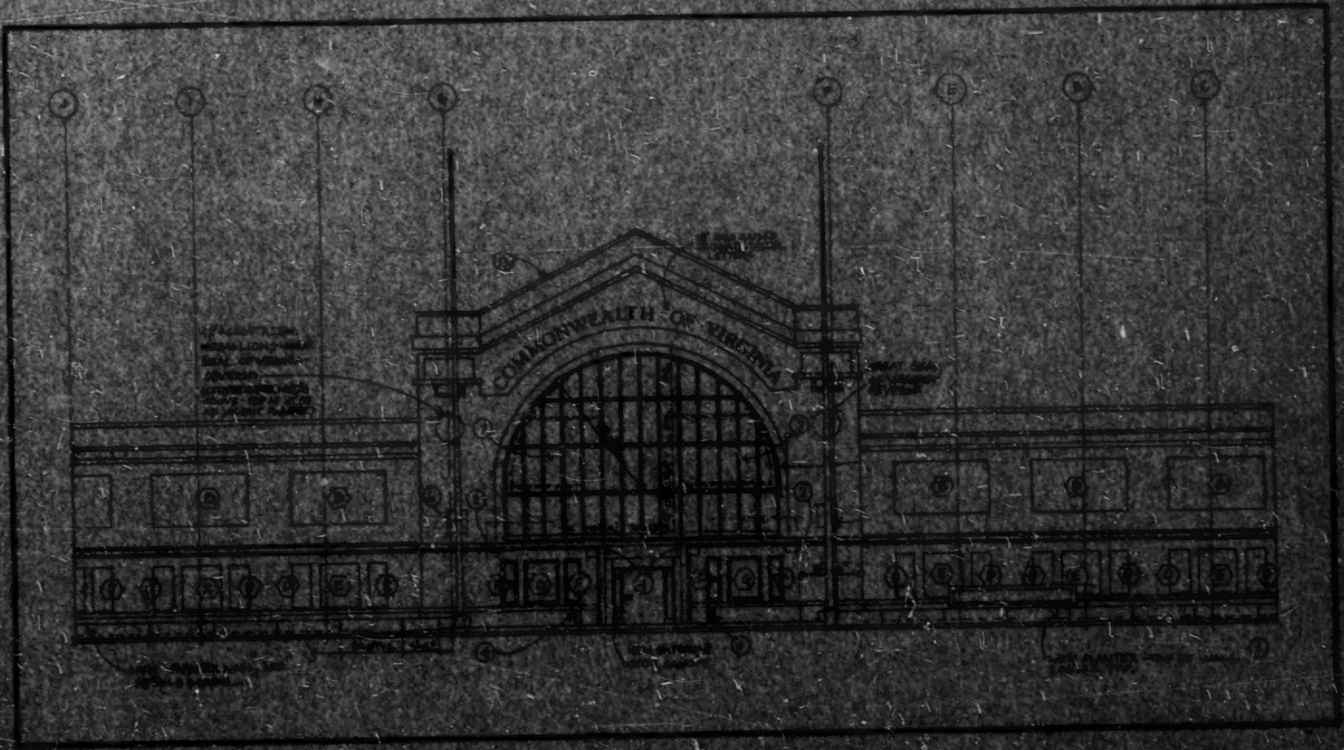
S83:5/4/1985

Annual Report

Virginia Department of Taxation
for the Fiscal Year Ended June 30, 1985


COMMONWEALTH OF VIRGINIA

Annual Report

Virginia Department of Taxation
for the Fiscal Year Ended June 30, 1985

Virginia Department of Taxation
Administration and Operations Center
P.O. Box 6-L
2220 West Broad Street
Richmond, Virginia 23282

Designed by Virginia Office of Graphic Communications
Photographs by Dennis McWaters Photography

Stephen Putney Shoe Company. *(Courtesy of the Stephen Putney Shoe Company.)*

Richmond's Stephen Putney Shoe Company, manufacturers of the famous Battle Axe Shoes, was the first occupant of the building which now houses the Virginia Department of Taxation. The building, shown (top picture) in the early 1900's, also served as a warehouse for Miller & Rhoads Department Store and as home to the Virginia Department of Motor Vehicles before its renovation by the Tax Department in 1982-83 (bottom picture).

Annual Report

Virginia Department of Taxation

Table of Contents

Introduction

Commissioner's Letter 1
Management Team 2
Organizational Overview 3
Executive Agreement 4
Divisional Activities 5

Special Projects

STARS 7
Tax Regulations 7

Tax Administration Highlights

Cattle Tax 8
Railroad Assessment Responsibilities 8
Set-off Debt Collection 8
Major Tax Legislation 9

Statistical Information

Revenue and Expenditures 16
Tables 18

William H. Forst has served as Commissioner of the Virginia Department of Taxation since 1971. He succeeded Carlisle H. Morrissett, becoming only the second tax commissioner in the department's history.

COMMONWEALTH *of* VIRGINIA
Department of Taxation
Richmond, Virginia 23282

The Honorable Charles S. Robb
Governor of Virginia
State Capitol
Richmond, Virginia

Dear Governor Robb:

Major accomplishments in a variety of areas were recorded by the Department of Taxation during the 1984-85 fiscal year.

These achievements, many of which were spelled out in our Executive Agreement, included the continuing development of our State Tax Accounting and Reporting System (STARS), the publication of regulations on all taxes we administer, and the implementation of significant organization changes to help us meet the technological challenges of the next decade.

In addition, we expanded the Set-off Debt Collection Program to include local governments, continued our responsibilities in the area of railroad and pipeline assessment, and took over the administration of Virginia's cattle tax.

While all of these activities were taking place, the agency also produced results in two areas that directly affect the taxpaying public. I refer to our compliance programs, which produced $134 million in general fund revenue, and our processing of error-free individual income tax returns, where we met most established goals.

More information on the above achievements and others is detailed in the accompanying 1984-85 Annual Report, which I am privileged to present to you.

Sincerely,

W. H. Forst
Tax Commissioner

Agency Management Team

William H. Forst
Tax Commissioner

Raymond E. Dobyns
Deputy Commissioner
Office of Tax Operations

J. Harris Payne
Assistant Commissioner
Office of Administrative Operations

Jane E. Bailey
Director
Information Services Division

Robert T. Benton
Director
Research Division

David L. Burke
Director
Internal Audit Division

Wallace S. Cordle
Director
Field Services Division

Otho C. W. Fraher
Director
Property Tax Division

William R. Hawkins
Director
Planning & Management Services Division

Robert E. Hollis
Director
Data Management Division

Frank W. Lewis III
Director
Office Services Division

Danny M. Payne
Director
Tax Policy Division

Garland F. Wilmoth
Director
Processing Services Division

The Commissioner's conference room, which is located in the 1906 portion of the headquarters building, was created during the building's recent renovation. It serves as the sight for monthly meetings of the Agency's Management Team, as well as various other official department functions.

Organizational Overview

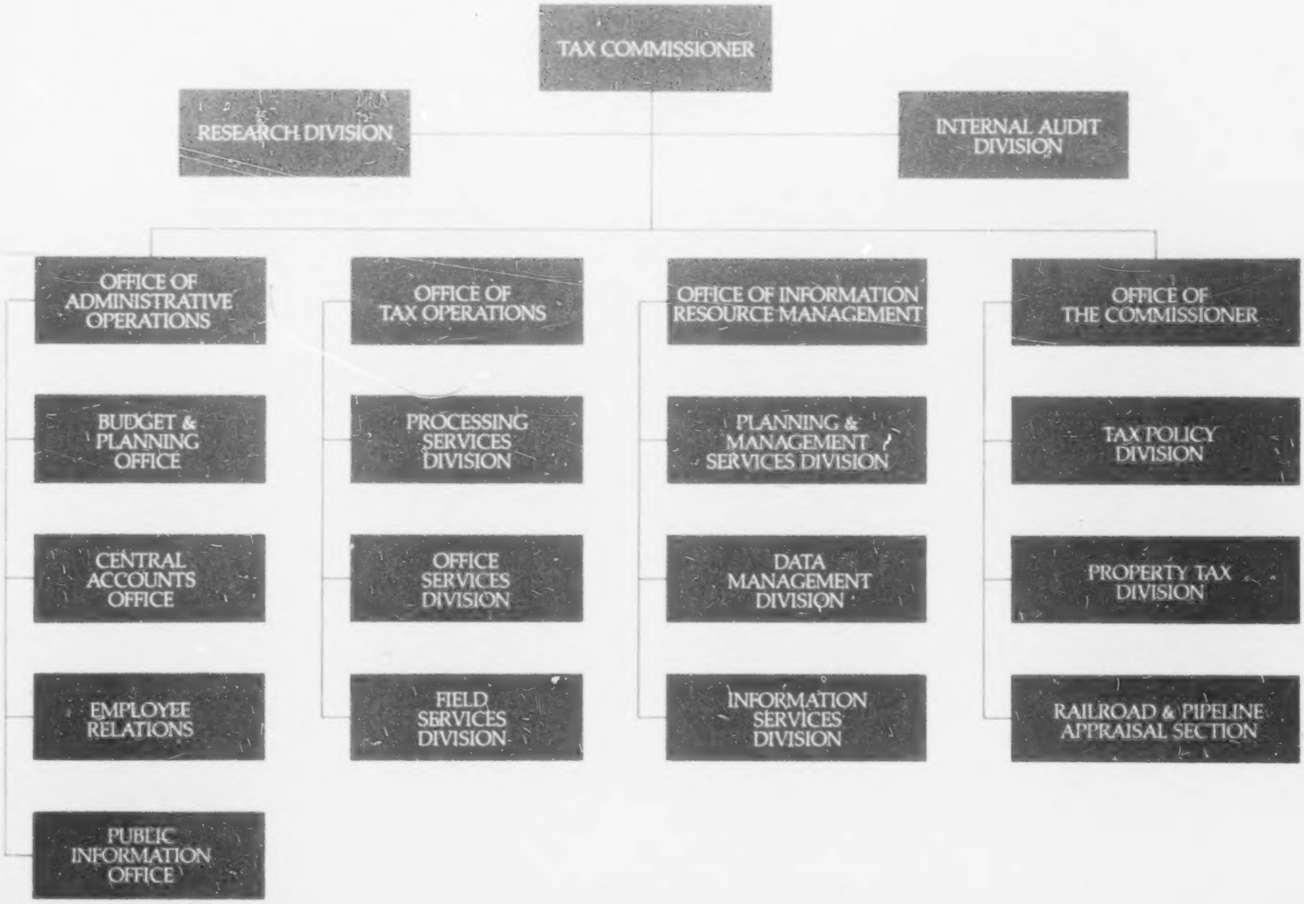
The need for a fair and practical means of taxation as a foundation of government was foremost in the minds of the early 20th century Virginians who established, in the year 1915, the State Tax Board. This body and an offspring State Tax Commission held the important responsibility of administering the state's tax laws for 12 years. Then, in 1927, the State Administration Reorganization Act abolished the "Commission" and established the Department of Taxation as it is known today.

Since the first days of the department, agency leadership has recognized the role played by the organization's structure in accomplishing the duties of proper tax administration. Particularly since the early 1970's, the agency has boasted an increasingly progressive structure which has evolved through a methodology of constant evaluation and change. Each of these changes has moved the agency ever closer to its current status as a modern, functional and efficient organization.

During the 1984-85 fiscal year, one of the most sweeping changes in recent years occurred with the establishment of a new Office of Information Resource Management (OIRM). Designed to meet the challenges posed by rapid technological advancements in this "age of information", the new office will provide professional staff to plan and direct efforts for incorporating new technologies and systems into the agency's strategic business plans, thereby improving agency operations. Three new divisions were established to comprise the OIRM, which occupies the same hierarchical status as the already existing Offices of Administrative and Tax Operations.

The accompanying chart illustrates the current Department of Taxation organizational structure and shows where each of the agency's divisions/sections falls within that structure. More information on the functions of the various major divisions can be found in this publication's section on "Divisional Activities".

Department of Taxation
Organizational Chart


TAX COMMISSIONER
RESEARCH DIVISION
INTERNAL AUDIT DIVISION
OFFICE OF ADMINISTRATIVE OPERATIONS
BUDGET & PLANNING OFFICE
CENTRAL ACCOUNTS OFFICE
EMPLOYEE RELATIONS
PUBLIC INFORMATION OFFICE
OFFICE OF TAX OPERATIONS
PROCESSING SERVICES DIVISION
OFFICE SERVICES DIVISION
FIELD SERVICES DIVISION
OFFICE OF INFORMATION RESOURCE MANAGEMENT
PLANNING & MANAGEMENT SERVICES DIVISION
DATA MANAGEMENT DIVISION
INFORMATION SERVICES DIVISION
OFFICE OF THE COMMISSIONER
TAX POLICY DIVISION
PROPERTY TAX DIVISION
RAILROAD & PIPELINE APPRAISAL SECTION

Executive Agreement

Like all other state agencies, the Department of Taxation enters into a biennial "Executive Agreement" with the Governor through its Cabinet Secretary. This agreement spells out, in detail, various agency objectives for the two-year period and sets goals for results. The fiscal year 1984-85 saw notable achievements in many of the agency's objectives, some of which are highlighted below.

Objective: To conduct compliance programs producing $134.7 million in general fund revenue.
Results: Year-end compliance revenue totaled $149,086,702, or 99.9 percent of the total revenue objective for the year ($149.3 million). Of this figure, $134,088,447 was earmarked for the general fund and $14,998,255 was designated local revenues.

Objective: To meet all deadlines in providing short- and long-term general fund revenue forecasts for the Governor based on the most current economic information available.
Results: All requirements were met in a timely fashion with professional staff support. A new requirement of coordinating the forecasting efforts of four other agencies was also successfully performed. For fiscal 1984 general fund revenue of $3,368,800,000 was forecast; actual revenue was $3,435,900,000. This translates to only a 1.99 percent error factor.

Objective: To process all error-free individual income tax refund returns within five weeks and to process 95 percent of the refund returns received during January through April within four weeks.
Results: On the average, error-free refunds were processed in four weeks or less through April. A shift in taxpayer filing habits caused a larger than planned workload during May; however, through the use of overtime, this backlog was corrected with average processing time running between five to six weeks. At year end, over 14,000 more returns had been processed this year than last.

Objective: To develop fair market value assessments for state and local purposes of the real estate and tangible personal property of private rail car companies operating in the Commonwealth, to publish such assessments as are appropriate and necessary for local tax administration, and to conduct an information program to inform affected local governments and taxpayers.
Results: This program has been successfully implemented into agency operations (see Tax Administration Highlights for further details). Assessments for 1984 were timely published on September 1, 1985.

Objective: To implement an expanded organization and staffing arrangement to support the agency's internal audit activities.
Results: The agency has successfully expanded its internal audit program in conformance with state guidelines. Technical staff at year's end included an internal audit director, one internal auditor and one systems auditor.

Objective: To strive to increase by 50 percent the total dollar amount for procurement contracts to minority firms or small businesses for the fiscal year.
Results: A revised agency objective was made to award four percent of total discretionary contracts to minority firms. This objective was $6,822; total procurement awarded was $8,126.

Objective: To continue the design, development and implementation of new automated and manual systems that will support agency tax processing, accounting and control requirements.
Results: As reported in this publication's section on the State Tax Accounting and Reporting System (see page), four of the five STARS modules were implemented at least partially during fiscal 84-85. The timetable for completion of the business tax portion of the system extends through 1985; the individual income tax system will be introduced after the business tax portion is completed.

Objective: To prepare, within 30 days of release, an issue brief for the Secretary of Finance and the Deputy Secretary on alternative federal tax reform proposals that are being developed by the U.S Treasury for President Reagan, and to prepare an interim issue paper or report by June 15, 1985, on the federal reform proposal(s) currently under consideration by the Congress.
Results: In early January an issue paper was submitted to the Secretary discussing the various provisions of the Treasury I proposal. A report on revenue analysis of Treasury I was also provided in June. Significant support continues to be provided on the issues of federal tax reform.

Objective: To adopt and publish by no later than January 1, 1985, regulations for all taxes administered by the Department.
Results: Comprehensive tax regulations were adopted and published for each of the 26 taxes administered by the agency. For further details, see the section on "Tax Regulations Publication" (page).

Objective: To expand as authorized by statute, effective January 1, 1985, the Set-off Debt Collection Act to include debts owed to local governments.
Results: The local government plan was successfully implemented on January 1. See Tax Administration Highlights, page .

Divisional Activities

Changes in the organizational structure of the Department of Taxation increased the number of major operating divisions from seven to 10 during the fiscal year 1984-85. Despite these changes, however, all divisions boasted significant accomplishments for the year. These activities and accomplishments, along with a brief description of each division's functions, are highlighted below.

Data Management Division

Functions

Sets and runs all production computer work for the agency; assures that all production data bases are usable by the on-line system; performs quality assurance checks of all programs before they are placed in production; controls and manages access to computer system using IMS and system security procedures; orders, installs and maintains the telecommunications network for IMS, TSO and Roscoe; provides technical support to Information Services Division personnel.

Accomplishments

- Added 10 new data bases to production IMS system.
- Developed hardware, software and procedures for home-based terminal operation.
- Developed Data Processing Disaster Recovery Plan.

Field Services Division

Functions

Enforces state tax laws through audit, investigation and delinquent collections. Eight district offices execute this responsibility in specific geographic areas throughout the state.

Accomplishments

- Conducted 4,749 audits, and assessed $44,543,259 as a result of these audits.
- Collected revenue from audits totaling $23,169,662 and from delinquent accounts totaling $73,193,994.
- Enlarged staff in the major metropolitan areas to increase the agency's compliance efforts both in and out of state.

Internal Audit Division

Functions

Performs financial, operational and compliance audits of all departmental functions.

Accomplishments

- Performed post implementation audits of several State Tax Accounting and Reporting System (STARS) business tax modules. These included the modules of correspondence, accounting and accounts receivable.
- Commenced implementation of the audit plan recommended by the State Internal Auditor.

Information Services Division

Functions

Provides the agency with a technical staff of computer systems analysts and programmers who develop and maintain application systems. Holds responsibility for implementing the State Tax Accounting and Reporting System (STARS).

Accomplishments

- Implemented four STARS modules: the non-filer phase of Accounts Receivable (July 1984), Business Tax Return Payment Processing (January 1985), Collections Tracking (February 1985) and Bankruptcy (April 1985).
- Completed requirements definition for developing a system to process individual tax.
- Revised automated ATV and control procedures, streamlining the allocation of monies to business taxes.
- Implemented 1984 legislative changes into the individual and corporate tax systems (ACRS, Urban Enterprise Zones).
- Added counties, cities, towns, and circuit courts to the Set-off Debt Collection program.

Office Services Division

Functions

Collects delinquent taxes through various office collection methods, provides taxpayer assistance, conducts office audits and cooperates with the district offices in conducting field audits.

Accomplishments

- Sponsored income tax and processing seminars, in conjunction with Processing Services Division, for Commissioners of the Revenue and staff members. These seminars consisted of day-long training in tax law changes and in processing system revisions, and were held in each of eight districts statewide.
- Increased taxpayer assistance contacts by 13.9 percent, from 275,675 in fiscal 1984 to 320,293 in fiscal 1985. These statistics were accomplished with no increase in staff.
- Exceeded divisional delinquent revenue production objective of $67,680,000 by $5,095,000. Collections for this objective totaled $72,775,000.

Planning & Management Services Division

Functions

Develops and coordinates the major planning functions of the department. Provides staff support to agency management.

Accomplishments

- Performed evaluations of work flow and developed performance standards for various sections of the agency to aid in improving productivity.
- Implemented the Troy Check system whereby individual refund checks are now being printed by the Department of Accounts. This step will help refunds to be issued in a more timely and cost efficient manner.
- Initiated development of the agency's information center and office automation with the purchase and installation of personal computers.
- Worked with users to identify over $60,000 in annual savings of the individual income tax forms.

Divisional Activities, continued

Processing Services Division

Functions

Issues refunds, processes all tax returns and deposits remittances received, maintains accounts receivable, controls the central files and registers new businesses. Also maintains and distributes forms and supplies, handles all incoming and outgoing mail, and provides word processing and data entry services.

Accomplishments

- Completed purchase and installation of new NCR equipment.
- Issued error-free returns within five-week turnaround time.
- Met or exceeded most revenue projections.
- Collected $2,468,646.53 through Tax Refund Match (prior year tax liability) program and $2,264,893.95 through Set-off Debt Collection program. Total collections: $4,733,540.48.
- Developed and put in place the nucleus of the business tax error resolution unit. Installed state-of-the-art microfilm CRT interfaced equipment to support business tax error resolution.
- Refined accounting procedures so that reconciliation of bad check inventory and CARS accounting is more timely and accurate.
- Improved accountability for locally-filed estimated income tax vouchers through implementation, concurrent with the Department of Accounts, of positive control procedures.

Property Tax Division

Functions

Assists localities throughout the state with real and personal property assessments and prepares real property identification maps. Provides training in assessment and mapping for locality personnel.

Accomplishments

- Helped improve the quality of local assessing activity through the training of 160 local assessing officials.
- Provided additional tools to local real estate assessors by developing new property identification maps and revising existing maps.

Research Division

Functions

Develops general fund revenue estimates, analyzes revenue flow, prepares fiscal impact analyses on proposed legislation.

Accomplishments

- Developed general fund revenue estimates with an error rate of only 1.7 percent.
- Developed a monthly general fund tracking report for the Office of Finance.
- Developed technical memorandum on how other states withhold individual income taxes.
- Coordinated for the Office of the Secretary of Finance the revenue forecasting activities of certain state agencies as required under House Bill 830 (Chapter 473, 1984 Acts of Assembly).

Tax Policy Division

Functions

Recommends administrative policy regarding state taxes and develops regulations. Coordinates and tracks proposed tax legislation.

Accomplishments

- Analyzed and drafted legislative impact statement for approximately 200 revenue bills.
- Published regulations for all 26 taxes administered by the Department.
- Finalized over 650 appeals, offers in compromise, rulings and other cases for the tax commissioner.
- Served on departmental task forces on legislative implementation and tax amnesty.

Special Projects

State Tax Accounting and Reporting System

Significant progress in the business tax portion of the State Tax Accounting and Reporting System (STARS) was seen during fiscal 1984-85, as four of the five modules comprising the system were implemented in whole or in part and the Department began to reap the benefits of faster and more efficient data accessibility.

Those modules implemented included the non-filer phase of Accounts Receivable, in July 1984; Collections Tracking, in February 1985, and Bankruptcy, in April. The Return Payment Processing module for employer's withholding tax was also brought up in January and, in conjunction with this activity, a new remittance processing system was installed to encode, endorse, microfilm and sort payment documents.

The Accounts Receivable module is designed to generate bills for assessments, to provide update information concerning these assessments and to process them through the various collection stages. Non-filers are identified using the STARS registration, return and accounting data bases. The system ages the non-filers through the collections process and provides for automatic generation of assessments if registration or return activity does not satisfy the filing requirement within 90 days.

The Collections Tracking module automatically assigns delinquent taxpayer accounts and non-filers to an individual agent for collection. In addition, it maintains an inventory of the accounts assigned to each person, maintains employee work schedules, creates and maintains a history file on all contacts with a taxpayer, and provides statistical information to management. Thus, all the functions required to collect delinquent taxes are accomplished via a CRT.

The Bankruptcy module stores, monitors and tracks all taxpayers that are currently or have been previously in bankruptcy status. It accounts for current liabilities owed the Department while the taxpayer is under bankruptcy.

The Return Payment Processing module is the primary system for the processing of business tax returns, bills and payments. It resolves errors using integrated microfilm retrieval and online screens for correction. Requests from Central Files for hard copies of microfilmed documents can, by virtue of this system, be generated using online terminals throughout the agency. This has provided a significant improvement in the retrieval of original tax returns compared to the previous labor intensive method.

As the 1984-85 fiscal year ended, the Department boasted 280 CRT's accessing over 30 data bases containing nine billion characters of data! This fact in itself is significant since, prior to July 1982, there were no online systems in the agency.

Also at year's end STARS was enabling the Department to process over 1.2 million online transactions monthly, and taxpayer accounts were being updated from within a few minutes to 72 hours from receipt of data. Under the old system, a minimum of one week—and in most cases three weeks—were required to process data. An additional week was then required to produce microfiche and a second additional week was needed to mail it to district offices.

STARS, which began as the systems development project in August 1980, was established to design, develop and implement new automated and manual systems that support agency tax processing, accounting and control requirements. The implementation of these major systems has significantly increased the agency's financial controls of taxpayer and tax revenue data, thus allowing the Department to meet increasing workloads with less people.

The timetable for completion of the business tax portion of the system extends through 1985. The individual income tax system will be introduced after the business tax portion is completed.

Tax Regulations Publication

A massive project which took more than four years to complete and involved hundreds of hours of staff time by members of the Department of Taxation's Tax Policy Division was brought to a conclusion during fiscal 1984-85 with the publication, on January 1, of regulations for each of the 26 taxes the agency administers.

No published regulations had been available on any of these taxes, except sales and use, until this project's completion.

The regulation development process had its beginnings in 1980, when legislation was enacted requiring the Tax Department to write and publish these regulations by no later than January 1, 1985. This due date was extremely critical since any policy statement, ruling or regulation not published in accordance with the Administrative Process Act (APA) by that time would hold no weight in a court of law.

The complicated and lengthy regulation development process officially began with members of the Tax Policy Division charting a basic action plan. Initial steps included contacting persons from both within and outside the Department for input on each set. Next, preliminary drafts were written and submitted internally and externally for comment.

Informal meetings with industry representatives followed this step and, finally, the APA, or "public comment" phase, began. This phase involved the division's holding of public hearings on each major regulation or set of regulations. Each hearing was required to be advertised in the local news media 60 days in advance and, once the hearing was held, the Department had to issue a formal response detailing how, or if, proposed regulations would be modified. A formal adoption period followed, climaxed by the tax commissioner signing an order to adopt each regulation.

Additional steps in the development and publication process involved the necessity for review and approval of each regulation by both the Secretary of Finance and the Governor and resubmission of each regulation through the entire formal APA procedure as the result of a 1984 legislative change. Another 1984 legislative change caused further delays by requiring that every regulation section be renumbered and that material in the sections be modified and rearranged.

The regulations as now published form the first comprehensive policy documents for all taxes administered by the Department. One of the key goals in publishing them has been to ensure the consistent interpretation and application of tax policy by department personnel and taxpayers, all aimed at a longtime and continuing agency objective—increasing voluntary compliance.

Copies of regulations are available upon request.

Tax Administration Highlights

Cattle Tax

House Bill 1568, signed into law by Governor Robb on March 14, 1985, transferred the authority for collecting and recording the Virginia Cattle Tax from the Virginia Cattle Industry Commission to the Department of Taxation.

A new tax for the agency, the cattle tax is imposed at the rate of 25 cents per head on all cattle and calves (except milk producing dairy cows and animals selling for less than $20 each) sold in the state after July 1, 1985. Taxpayers liable for the tax are required to file returns and remit the tax to the Department on a quarterly basis.

No particular problems have been encountered by the agency in administering this law, which was effective from its date of passage.

Railroad Assessment Responsibilities

During the 1984-85 fiscal year the Department continued its relatively new responsibility of assessing for state taxation the rolling stock of railroads and rail car companies and of assessing for local taxation all other property of railroads, car companies and interstate pipeline transmission companies. One of the first tasks in conjunction with this responsibility was completed on September 1, 1984, when the agency published (and forwarded to localities) its first "Statement of Assessed Values for Local Tax Purposes for Railroads and Interstate Pipeline Transmission Companies."

The 1985 session of the General Assembly also enacted two important measures in the area of railroad property taxation:

1. *Beginning in 1986, localities will be responsible for the assessment of nonoperating railroad real estate. This is railroad-owned property which is excess to the carrier operation.*
2. *Beginning in 1987, revenue from the state tax on the rolling stock of railroads and freight car companies will be distributed to localities where railroads operate. These revenues, which totaled $4.6 million in 1984-85, are currently paid into the state's general fund.*

As the fiscal year drew to a close, the Department's Railroad and Pipeline Appraisal Section prepared to issue the 1985 assessments of railroads and interstate pipeline transmission companies for local tax purposes, due for distribution on September 1.

Formerly a responsibility of the State Corporation Commission, the task of railroad assessment was transferred to the Department of Taxation by act of the 1983 General Assembly.

Set-off Debt Collection

A total of 139 state agencies, local governments and court systems filed claims through the Set-off Debt Collection Program during the 1985 tax processing year, the third year of the program's administration. Of this number, 51 were state agencies, 31 represented counties, 19 were towns, 20 were cities and 18 were circuit courts.

The set-off program began in 1981 with the passage of the Set-off Debt Collection Act, providing that persons who owe debts to state agencies may have the amounts of those debts deducted from any individual income tax refunds due them. A 1983 amendment to the act made the program mandatory for state agencies and allowed local governments to participate. Still another amendment, in 1984, allowed court systems to participate.

The 1984-85 fiscal year produced several other noteworthy statistics with regard to Set-off:

1. *A total of 178,313 claims amounting to more than $137 million were certified through the program. The Tax Department succeeded in disbursing more than $2.2 million to participating claimants.*
2. *The Department conducted seven statewide Set-off seminars during September and October, 1984.*
3. *Copies of Virginia's Set-off regulations, along with information about the operation of the program, were furnished to a number of other states interested in starting similar programs.*
4. *A language change in the Set-off regulations will now allow claimants to withhold submission of those claims for which a plan of payment is adequate or satisfactory. Other clarifying language was adopted effective November 1, 1984, through the Administrative Process Act, and new regulations were printed and distributed early in 1985.*
5. *General District Courts were instructed by the Executive Secretary of the State Supreme Court to prepare and submit claims for 1985-86.*

Major Tax Legislation

The following bills represent some of the more significant legislation enacted by the 1985 Session of the General Assembly. The *Legislative Digest*, published annually by the Department of Taxation, contains more detailed references to bills affecting state and local taxation. This publication is available upon request.

House Bill 1568 (Chapter 237)

This act amends §§3.1-796.25, 3.1-796.26 and 3.1-796.27 to transfer the authority for collecting and recording the Virginia Cattle Tax from the Virginia Cattle Industry Commission to the Tax Commissioner. The act contains an emergency clause and is in effect from its passage. The act was approved by the governor on March 14, 1985.

Senate Bill 540 (Chapter 464)

This act provides the Department of Taxation with the authority to contract with collectors or collection agencies to collect delinquent state taxes owed by taxpayers residing or domiciled outside of Virginia. The act is effective July 1, 1985.

House Bill 1312 (Chapter 469)

This act amends §58.1-608 to exempt from the sales and use tax catalogs, letters, brochures, reports and similar printed materials, paper furnished to a printer for fabrication into such materials and the envelopes, containers, and labels to package and mail such materials, when stored for 12 months or less in Virginia and distributed for use outside the state. This exemption does not apply to administrative supplies, such as letterhead and envelopes, stationery, invoices, billing forms, payroll forms, price lists, time cards and computer cards, even though such supplies may be mailed outside Virginia. Currently, the exemption is restricted to catalogs and other printed materials used to advertise the sale of tangible personal property. The act is effective July 1, 1986, and will expire June 30, 1990.

House Bill 1472 (Chapter 473)

This act amends §§58.1-602 and 58.1-608 to exempt from the sales and use tax the charge made for planning, creating or placing advertising in newspapers, magazines, billboards, broadcasting or other media. The act is effective July 1, 1986.

House Bill 1121 (Chapter 495)

This act amends §§58.1-3606 and 58.1-3607 to grant exempt status to those classes and parcels of property acquired after July 1, 1971, which would have been exempt under the Constitution of 1902 but which the Attorney General ruled were not exempt under the Constitution of 1972. The act is retroactive to tax years beginning on and after July 1, 1980.

Senate Bill 510 (Chapter 556)

This act amends §58.1-3819 to authorize any county to levy a transient occupancy tax on hotels, motels, boarding houses and travel campgrounds at a rate not to exceed two percent of the room charge. The act also authorizes the county to allow businesses which collect the tax a commission to defray the cost of administration. The act is effective July 1, 1985.

1908
STEPHEN PUTNEY SHOE CO
ATLANTA TO RICHMOND
For Battle axe Shoes

Front view of the Stephen Putney Shoe Company taken on August 29, 1909. *(Courtesy of the Stephen Putney Shoe Company.)*

COMMONWEALTH OF VIRGINIA

Maintaining the basic structure of the building was one of the main objectives of the architects who engineered the renovation of the Department of Taxation Administration and Operations Center in 1982-83. The arch window at the front of the building was restored as part of the reconstruction effort.

Statistical Section

Greater efficiency in the processing of tax returns has been one of the primary achievements of the Department of Taxation since its move to the building at 2220 West Broad Street. The reason for this accomplishment is that the building permits processing activities to be carried out all on one floor, rather than spread out on several floors.

Tables

Individual Income Tax

1.1 Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax, by Virginia Adjusted Gross Income Classes—Taxable Year 1983 . . . 18
1.2 Number and Type of Returns, by Virginia Adjusted Gross Income Classes—Taxable Year 1983 . . . 19
1.3 Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1983 . . . 20
1.4 Total Virginia Adjusted Gross Income, Total Tax, Effective Tax Rate, by Virginia Adjusted Gross Income Classes—Taxable Year 1983 . . . 21
1.5 Total Virginia Adjusted Gross Income, Total Exemptions, Total Deductions, Number of Returns, Taxable Year 1983 by Locality . . . 22
1.6 Total Net Taxable Income, Total Amount Taxed at Each Tax Rate, Taxable Year 1983—by Locality . . . 26
1.7 Income Tax Paid at Each Tax Rate, Total Income Tax Paid, Taxable Year 1983—by Locality . . . 29
1.8 Statewide Individual Income Taxes, Taxable Years 1974-1983 . . . 32

Corporation Income Tax

2.1 Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Year 1984-1985 . . . 32
2.2 Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Years 1975-76 to 1984-85 . . . 33

Retail Sales and Use Tax

3.1 Virginia Retail Sales and Use Tax Business Classification Code . . . 35
3.2 Annual Sales by Business Classification Made During the Fiscal Year Ending June 30, 1985 as Reflected by Deposits of Sales Tax Revenues Made During the Period Beginning August 1, 1984, and Ending July 31, 1985 . . . 37
3.3 State Retail Sales and Use Tax (Including Penalties and Interest) Received by the Department of Taxation and Deposited in Banks to the Credit of the State Treasurer—Fiscal Years 1976-1985 . . . 38
3.4 Local Retail Sales and Use Tax—Fiscal Years 1976-1985 . . . 38
3.5 Aircraft Sales and Use Tax—Fiscal Years 1976-1985 . . . 39
3.6 Sales Tax Distribution—Fiscal Year 1984-1985 . . . 39

Other State Taxes

4.1 Inheritance Taxes—Fiscal Years 1976-1985 . . . 43
4.2 Gift Taxes—Fiscal Years 1976-1985 . . . 43
4.3 Estate Taxes—Fiscal Years 1981-1985 . . . 44
4.4 State Recordation Taxes—Fiscal Years 1976-1985 . . . 44
4.5 Taxes on Capital Not Otherwise Taxed—Tax Years 1975-1984 . . . 44
4.6 Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1984 and the State Tax Thereon at Thirty Cents Per $100 Valuation . . . 45
4.7 Statement Showing Assessment for the Tax Year Beginning January 1, 1985, of the Net Taxable Capital of the Banks and Trust Companies . . . 48
4.8 Franchise Tax on Net Capital of Banks and Trust Companies—Fiscal Years 1976-1985 . . . 48
4.9 Malt Beverage Excise Taxes—Fiscal Years 1976-1985 . . . 49
4.10 Tobacco Products Excise Taxes—Fiscal Years 1976-1985 . . . 49
4.11 Miscellaneous Excise Taxes—Fiscal Years 1976-1985 . . . 50

Local Property Taxes

5.1 Assessed Values—Tax Years 1975-1984 . . . 50
5.2 Levies Assessed—Tax Years 1975-1984 . . . 51
5.3 Average Nominal Tax Rates—Tax Years 1975-1984 . . . 51
5.4 Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1984—by Locality . . . 52
5.5 Tangible Personal Property, Machinery and Tools, and Merchants' Capital—Local Values Assessed on Property Books—Tax Year 1984—by Locality . . . 54
5.6 Tangible Personal Property, Machinery and Tools, and Merchants' Capital—Local Levies Assessed on Property Books—Tax Year 1984—by Locality . . . 57
5.7 Public Service Corporations—Assessed Values and Local Levies—Tax Year 1984—by Locality . . . 61

Revenue and Expenditure

Department Net Collections by Tax Subject

Fiscal Years 1984 and 1985

General Fund Revenues	FY 1984	FY 1985	Percent Change
Bank franchise (state's share)	$ 2,407,852	$ 2,569,695	+ 6.7
Beer and beverage	34,867,183	35,338,438	+ 1.4
Corporate income	242,706,555	287,746,546	+ 18.6
Individual income	1,770,730,389	1,948,199,184	+ 10.0
Inheritance, gift and estate	26,299,032	28,138,987	+ 7.0
Intangible personal property*	13,014,196	(230,664)	−100.0
Recordation, deeds, wills, etc.	54,621,978	59,778,953	+ 9.4
State sales and use	835,497,372	930,597,436	+ 11.4
Tobacco products	17,120,575	16,914,955	− 1.2
Watercraft sales	1,719,211	2,300,513	+ 33.8
Total	$2,998,984,343	$3,311,354,043	+ 10.4
Special Fund Revenues			
Aircraft sales and use	$ 828,235	$ 828,598	+ 0.1
Egg promotion	121,442	179,112	+ 47.5
Forest products	1,207,092	1,349,726	+ 11.8
Peanut excise	148,898	259,358	+ 74.2
Slaughter hogs & feeder pigs	156,907	158,999	+ 1.3
Soybeans	135,248	126,665	− 6.3
Total	$ 2,597,822	$ 2,902,458	+ 11.7
Aggregate (All Funds)	$3,001,582,165	$3,314,256,501	+ 10.4

Note: Not included in this table are [illegible] Northern Virginia transportation district—$9,721,947.92

*Effective January 1, 1985, [illegible] local taxation.

Department of Taxation Expenditures*

Fiscal Year Ended June 30, 1985

Budget Programs	Expenditure
Revenue Administration Services	$18,980,898
Research Services	365,092
Tax Value Assistance to Localities	790,517
Administrative and Support Services	7,616,810
Total	$27,753,317
Cost per $100 of collections	$.84

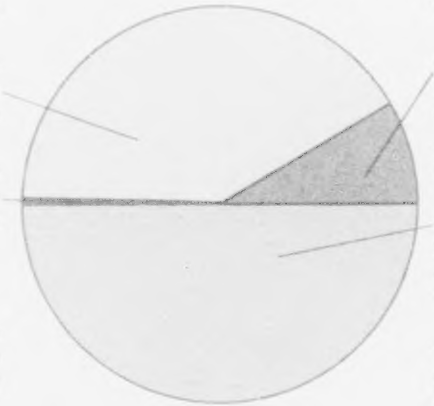
---

*The department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $34,280 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totalled $373,884 in FY 1984-85.

Revenue Collections

Total Revenue Collections

by the Commonwealth of Virginia
Fiscal Year 1984-1985
$7,752,686,422



Total General Fund Revenue
$3,840,489,246

General Fund Revenues
Collected by Department of Taxation
$3,311,354,043

Special Fund Revenues
Collected by Department of Taxation
$2,902,458

Total Revenues
Collected by Department of Taxation
$3,314,256,501

Total Special Fund Revenue
$3,912,197,176

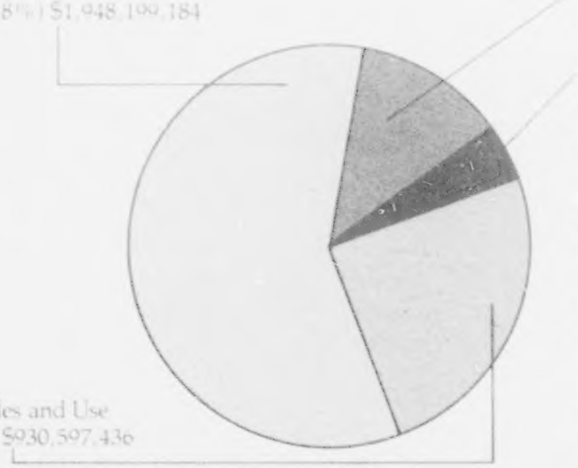
General Fund Revenues From Other Sources
$529,135,203
(e.g. Public Service Corporation Taxes, A.B.C. State Tax and Profits, Federal Revenue Sharing)

Special Fund Revenues From Other Sources
$3,909,294,718
(e.g. Motor Vehicle Fuel Tax, Highway Tolls, Grants from Federal Government)

Total Revenues
From Other Sources
$4,438,429,921

Department of Taxation Revenue Collections

Fiscal Year 1984-1985
$3,314,256,501



Individual Income
(58.8%) $1,948,199,184

State Sales and Use
(28.1%) $930,597,436

Corporation Income
(8.7%) $287,746,546

Other
(4.4%) $147,713,335

Beer and Beverage (1.1%) $35,338,438	Bank Franchise (.08%) $2,569,695
Recordation, Deeds, Wills, etc. (1.8%) $59,778,953	Watercraft Sales (.07%) $2,300,513
Inheritance and Gift (0.8%) $28,138,987	Miscellaneous Special Fund Revenues (Aircraft Sales and Use, Egg Promotion, Forest Products, Peanut Excise, Slaughter Hogs and Feeder Pigs, Soybeans) (.09%) $2,902,458
Tobacco Products (0.5%) $16,914,955	
Intangible Personal Property (−.01%) ($230,664)	

Table 1.1

Virginia Adjusted Gross Income,
Total Exemptions, Total Deductions,
Total Taxable Income, and Total Tax,
by Virginia Adjusted Gross Income Classes—
Taxable Year 1983

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Total Taxable Income	Total Tax
$ 0 - $ 999	$ 28,551,937	$ 49,134,504	$ 57,445,687	$ 61,825,937	$ 119,271,624	$ 764,717	$ 1,979
1,000 - 1,999	110,708,129	54,048,656	6,535,665	86,057,963	92,593,628	5,738,467	25,237
2,000 - 2,999	189,076,719	60,324,465	8,663,351	88,281,303	96,944,654	44,595,267	80,066
3,000 - 3,999	285,332,801	71,328,694	14,903,156	94,475,619	109,378,775	114,067,288	2,284,898
4,000 - 4,999	355,296,261	75,976,555	20,561,252	91,398,110	111,959,362	174,991,151	3,534,195
5,000 - 5,999	416,409,734	77,805,409	25,884,135	87,709,479	113,593,614	231,724,566	4,949,827
6,000 - 6,999	483,742,106	80,432,938	31,484,734	86,056,680	117,541,414	291,068,412	6,674,104
7,000 - 7,999	570,420,139	84,226,093	35,577,486	88,780,857	124,358,343	366,195,102	9,316,839
8,000 - 8,999	649,166,065	86,444,424	39,324,157	89,796,283	129,120,440	436,105,302	12,335,061
9,000 - 9,999	702,510,229	86,276,150	45,767,778	92,989,417	138,757,195	479,584,837	14,577,508
10,000 - 10,999	738,939,577	83,973,455	49,103,587	95,567,271	144,670,858	510,798,787	16,399,599
11,000 - 11,999	756,534,457	80,815,434	52,661,240	95,363,019	148,024,259	527,145,800	17,621,914
12,000 - 12,999	788,656,513	79,631,080	57,089,876	96,517,898	153,607,774	553,536,768	19,131,690
13,000 - 13,999	809,679,186	76,868,120	62,798,683	94,037,017	156,835,700	573,594,234	20,374,247
14,000 - 14,999	812,504,952	73,001,702	67,128,806	85,226,769	152,355,575	583,759,246	21,271,310
15,000 - 19,999	4,232,523,523	336,253,477	404,162,140	333,878,446	738,040,586	3,136,163,663	122,333,584
20,000 - 24,999	4,485,723,116	307,665,911	516,632,553	214,361,469	730,994,022	3,420,497,539	142,934,809
25,000 - 29,999	4,552,187,705	277,284,145	604,157,805	129,199,294	733,357,099	3,516,364,296	153,219,146
30,000 - 34,999	4,259,689,803	231,598,156	637,142,376	66,061,418	703,203,794	3,301,869,927	148,104,458
35,000 - 39,999	3,783,250,399	185,043,129	606,711,874	30,803,261	637,515,135	2,940,118,097	135,241,460
40,000 - 44,999	3,218,609,636	142,219,936	537,906,921	13,575,053	551,481,974	2,505,850,421	118,053,170
45,000 - 49,999	2,661,182,027	107,590,124	456,278,682	5,970,815	462,249,497	2,074,508,171	99,777,124
50,000 - 74,999	6,928,624,337	228,010,961	1,212,353,618	4,934,187	1,217,287,805	5,422,245,226	270,983,257
75,000 - 99,999	2,092,297,098	48,791,516	361,113,409	313,177	361,426,586	1,649,335,987	86,391,956
100,000 and over	4,417,799,023	40,889,538	689,130,097	187,400	689,317,497	2,923,724,773	161,814,375
Totals	$48,329,415,472	$3,025,634,572	$6,600,519,068	$2,133,368,142	$8,733,887,210	$35,784,348,044	$1,587,431,813

Section 58.1-322 [illegible] individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently, "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the income classes $0 - $2,999.

Table 1.2

Number and Type of Returns,
by Virginia Adjusted Gross Income Classes—
Taxable Year 1983

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$ 0 - $ 999	44,794	9,323	2,983	426	57,526
1,000 - 1,999	63,927	5,381	4,036	295	73,639
2,000 - 2,999	63,523	7,380	4,234	525	75,662
3,000 - 3,999	66,202	10,120	4,171	1,115	81,608
4,000 - 4,999	61,158	11,765	4,108	1,975	79,006
5,000 - 5,999	55,960	12,755	4,118	2,923	75,756
6,000 - 6,999	53,431	13,184	3,933	3,868	74,416
7,000 - 7,999	53,879	13,418	3,954	4,782	76,033
8,000 - 8,999	52,686	13,764	4,253	5,720	76,423
9,000 - 9,999	49,327	13,951	4,013	6,683	73,974
10,000 - 10,999	45,436	13,678	3,927	7,357	70,398
11,000 - 11,999	40,972	13,214	3,574	8,070	65,830
12,000 - 12,999	38,140	12,975	3,328	8,690	63,133
13,000 - 13,999	34,977	12,480	3,145	9,412	60,014
14,000 - 14,999	31,500	11,670	2,843	10,043	56,056
15,000 - 19,999	120,007	52,856	10,839	59,638	243,340
20,000 - 24,999	72,451	47,002	6,695	73,843	199,991
25,000 - 29,999	43,063	41,520	3,749	77,777	166,109
30,000 - 34,999	24,335	31,988	2,390	72,787	131,500
35,000 - 39,999	13,861	24,114	1,385	61,822	101,182
40,000 - 44,999	8,390	18,150	840	48,581	75,961
45,000 - 49,999	5,111	13,590	560	36,917	56,178
50,000 - 74,999	8,519	29,999	1,129	77,329	116,976
75,000 - 99,999	1,730	6,782	368	15,807	24,687
100,000 and over	1,909	6,159	834	11,157	20,059
Totals	1,055,288	447,218	85,409	607,542	2,195,457

Table 1.3

Number of Returns, Number and Type of Exemptions by Virginia Adjusted Gross Income Classes— Taxable Year 1983

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$ 0 - $ 999	57,526	67,380	14,221	5,024	81	86,706
1,000 - 1,999	73,639	79,377	12,459	3,467	81	95,384
2,000 - 2,999	75,662	83,639	16,225	6,167	90	106,121
3,000 - 3,999	81,608	92,928	20,351	10,849	186	124,314
4,000 - 4,999	79,006	92,872	24,629	14,026	238	131,765
5,000 - 5,999	75,756	91,611	27,591	14,935	279	134,416
6,000 - 6,999	74,416	91,640	31,429	15,128	289	138,486
7,000 - 7,999	76,033	94,414	35,274	14,246	313	144,247
8,000 - 8,999	76,423	96,086	38,203	12,997	267	147,553
9,000 - 9,999	73,974	94,803	39,758	12,259	260	147,080
10,000 - 10,999	70,398	91,639	39,974	11,007	257	142,877
11,000 - 11,999	65,830	87,322	39,366	10,339	258	137,285
12,000 - 12,999	63,133	85,046	40,227	9,529	227	135,029
13,000 - 13,999	60,014	82,155	39,133	8,735	223	130,246
14,000 - 14,999	56,056	78,017	37,493	7,908	159	123,577
15,000 - 19,999	243,340	357,020	178,958	31,377	782	568,137
20,000 - 24,999	199,991	321,867	173,602	21,892	554	517,915
25,000 - 29,999	166,109	286,138	163,646	15,540	409	465,733
30,000 - 34,999	131,500	236,813	139,199	11,959	313	388,284
35,000 - 39,999	101,182	187,466	113,069	9,201	222	309,958
40,000 - 44,999	75,961	142,887	87,846	7,183	162	238,078
45,000 - 49,999	56,178	106,808	67,250	5,808	103	179,969
50,000 - 74,999	116,976	224,632	142,193	14,237	241	381,303
75,000 - 99,999	24,687	47,376	29,726	4,419	59	81,580
100,000 and over	20,059	37,628	25,464	5,209	61	68,362
Totals	2,195,457	3,257,564	1,577,286	283,441	6,114	5,124,405

Table 1.4

Total Virginia Adjusted Gross Income,
Total Tax, Average Effective Tax Rate
by Virginia Adjusted Gross Income Classes—
Taxable Year 1983

Adjusted Gross Income Classes	Adjusted Gross Income	Total Tax	Effective Tax Rate on Adjusted Gross Income
$ 0 - $ 999	$ 28,551,937	$ 1,979	00.1%
1,000 - 1,999	110,708,129	25,237	0.02
2,000 - 2,999	189,076,719	80,066	0.04
3,000 - 3,999	285,332,801	2,284,898	0.80
4,000 - 4,999	355,296,261	3,534,195	0.99
5,000 - 5,999	416,409,734	4,949,827	1.19
6,000 - 6,999	483,742,106	6,674,104	1.38
7,000 - 7,999	570,420,139	9,316,839	1.63
8,000 - 8,999	649,166,065	12,335,061	1.90
9,000 - 9,999	702,510,229	14,577,508	2.08
10,000 - 10,999	738,939,577	16,399,599	2.22
11,000 - 11,999	756,534,457	17,621,914	2.33
12,000 - 12,999	788,656,513	19,131,690	2.43
13,000 - 13,999	809,679,186	20,374,247	2.52
14,000 - 14,999	812,504,952	21,271,310	2.62
15,000 - 19,999	4,232,523,323	122,333,584	2.89
20,000 - 24,999	4,485,723,116	142,934,809	3.19
25,000 - 29,999	4,552,187,705	153,219,146	3.37
30,000 - 34,999	4,259,689,803	148,104,458	3.48
35,000 - 39,999	3,783,250,399	135,241,460	3.57
40,000 - 44,999	3,218,609,636	118,053,170	3.67
45,000 - 49,999	2,661,182,027	99,777,124	3.75
50,000 - 74,999	6,928,624,337	270,983,257	3.91
75,000 - 99,999	2,092,297,098	86,391,956	4.13
100,000 and over	4,417,799,023	161,814,375	3.66
Totals	$48,329,415,472	$1,587,431,813	3.28%

Table 1.5

Virginia Adjusted Gross Income

Counties	Total	$0–$4,999	$5,000–$9,999	$10,000–$14,999	$15,000–$19,999	$20,000–$24,999	$25,000–$29,999	$30,000–$39,999	$40,000–$49,999	$50,000–$74,999	$75,000 and over
Accomack	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ 19,565,255
Albemarle	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	214,109,093
Alleghany	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,863,411
Amelia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,109,235
Amherst	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,846,212
Appomattox	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,618,145
Arlington	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	421,594,332
Augusta	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23,843,089
Bath	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,057,869
Bedford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	49,441,044
Bland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	679,770
Botetourt	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,788,122
Brunswick	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,667,150
Buchanan	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	22,024,541
Buckingham	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,980,943
Campbell	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19,104,113
Caroline	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,837,300
Carroll	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,792,466
Charles City	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,205,934
Charlotte	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,135,466
Chesterfield	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	180,093,270
Clarke	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,806,698
Craig	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	189,965
Culpeper	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,934,715
Cumberland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,739,125
Dickenson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,540,665
Dinwiddie	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,691,066
Essex	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,930,186
Fairfax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fauquier	344,878,800	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	197,710,272
Floyd	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,102,252
Fluvanna	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,084,092
Franklin	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10,509,985
Frederick	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	27,613,503
Giles	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,328,679
Gloucester	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Goochland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14,004,992
Grayson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	44,506,841
Greene	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,411,906
Greensville	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,811,715
Halifax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,679,276
Hanover	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,270,868
Henrico	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	38,048,345
Henry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	233,298,240
Highland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	22,801,007
Isle of Wight	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	577,898
James City	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,018,983
King George	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,198,868
King & Queen	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,447,914
King William	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	997,630
Lancaster	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,236,396
Lee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,387,180
Loudoun	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,797,046
Louisa	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	88,182,842
Lunenburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,018,141
Madison	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,481,389
Mathews	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,377,315
Mecklenburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,515,667
Middlesex	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,450,886
Montgomery	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,078,718
Nelson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23,126,711
New Kent	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,440,322
Northampton	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,643,819
Northumberland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,088,190
Nottoway	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,831,848
Orange	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,043,383
Page	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	19,087,741
Patrick	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,591,284
Pittsylvania	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,516,850
Powhatan	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,156,148
Prince Edward	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,240,966
Prince George	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,871,436
Prince William	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,462,752
Pulaski	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	91,863,938
Rappahannock	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,612,823

Table 1.5, continued

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Richmond	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$ 3,549,362	$ 4,061,335
Roanoke	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	80,244,335	81,053,359
Rockbridge	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,046,395	4,254,162
Rockingham	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	22,078,785	23,342,570
Russell	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	7,819,727	7,429,991
Scott	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,317,080	5,042,845
Shenandoah	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,720,980	7,000,723
Smyth	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,960,098	21,128,085
Southampton	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10,475,194	6,172,537
Spotsylvania	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31,345,357	9,094,261
Stafford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31,132,946	19,256,375
Surry	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,068,939	1,264,588
Sussex	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,198,373	8,976,027
Tazewell	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	20,841,782	14,980,313
Warren	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	9,841,736	5,507,534
Washington	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,114,833	25,173,543
Westmoreland	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,233,892	4,606,963
Wise	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,009,945	25,554,741
Wythe	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5,640,180	7,041,604
York	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	50,408,595	21,272,476
Total Counties	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	$2,731,007,180	$2,907,041,607	$4,074,673,444	$3,940,437,089	$5,040,889,667	$3,802,819,277

Cities	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Alexandria	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	299,339,189	338,158,040
Bedford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	3,174,502	1,502,355
Bristol	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	10,397,823	25,001,178
Buena Vista	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,034,647	289,263
Charlottesville	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	32,778,003	44,195,706
Chesapeake	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	90,069,032	97,608,933
Clifton Forge	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,530,915	2,438,664
Colonial Heights	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,805,058	5,586,868
Covington	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	2,248,503	530,070
Danville	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,905,800	63,488,828
Emporia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,024,580	2,224,880
Fairfax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	31,607,141	23,937,145
Falls Church	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,008,070	43,397,008
Franklin	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,770,565	6,130,083
Fredericksburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	16,090,938	23,504,567
Galax	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,350,404	5,793,089
Hampton	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	80,984,502	32,657,357
Harrisonburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	14,860,411	19,243,280
Hopewell	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,920,581	3,075,015
Lexington	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,837,585	4,090,776
Lynchburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,514,041	71,253,365
Manassas	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,921,309	18,198,634
Manassas Park	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,734,919	174,590
Martinsville	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,080,815	35,914,550
Newport News	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	110,081,092	94,003,306
Norfolk	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	110,857,417	208,134,022
Norton	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	1,207,946	7,657,996
Petersburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	23,409,668	24,000,866
Poquoson	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,786,345	6,307,687
Portsmouth	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	41,868,569	36,849,739
Radford	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,899,477	5,190,908
Richmond	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	175,794,897	333,676,965
Roanoke	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	51,503,841	90,847,388
Salem	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	17,682,348	16,556,984
South Boston	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	4,540,997	5,403,453
Staunton	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	13,282,234	14,514,344
Suffolk	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26,397,454	23,734,481
Virginia Beach	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	321,292,423	338,797,715
Waynesboro	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	11,013,267	10,486,964
Williamsburg	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	8,853,115	13,016,807
Winchester	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	12,960,845	26,232,613
Total Cities	$16,843,400,197	$388,210,456	$1,151,944,316	[illegible]	[illegible]	$1,712,320,331	[illegible]	$2,671,213,770	$1,872,305,728	$1,797,973,290	$2,068,919,850
Unassigned to Localities	$ 1,275,248,684	$ 23,024,326	$ 69,304,380	$ 94,987,281	$ 82,987,348	$ 72,328,850	$ 85,927,892	$ 96,468,472	$ 67,025,903	$ 89,758,945	$ 618,354,387
Aggregate	$48,328,341,807	[illegible]	$2,822,253,080	[illegible]	[illegible]	[illegible]	[illegible]	$8,042,873,736	$6,879,768,720	$6,928,621,902	$6,510,093,514

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Accomack	28,720	$ 17,128,002	8,558	2,807	$ 32,625,754	13,666	7,812	2,379	247	3,232
Albemarle	49,013	29,051,318	11,458	8,790	97,498,334	21,204	10,073	4,221	374	6,538
Alleghany	12,735	7,590,092	3,187	1,505	13,488,342	4,759	2,864	1,574	28	1,489
Amelia	7,069	4,527,437	2,203	791	8,201,280	2,994	1,324	710	32	908
Amherst	20,378	13,028,410	6,513	3,444	26,798,534	10,038	4,315	2,123	124	3,556
Appomattox	11,756	6,626,987	3,107	1,290	11,075,549	4,333	1,732	991	64	1,546
Arlington	153,135	84,077,125	42,026	36,732	462,436,810	78,766	42,503	11,000	2,151	15,009
Augusta	51,300	30,864,530	13,649	6,805	61,763,380	20,534	8,023	5,129	237	7,146
Bath	4,153	2,723,669	1,877	546	6,533,191	2,419	1,046	593	115	665
Bedford	36,772	21,277,867	9,513	4,575	46,783,872	14,180	6,384	1,842	155	5,304
Bland	5,114	3,054,299	1,463	308	4,084,856	1,573	709	640	23	605
Botetourt	21,059	12,902,613	5,497	3,278	28,300,362	6,893	3,310	2,272	108	3,025
Brunswick	12,779	7,636,331	3,806	1,138	12,210,034	5,068	2,293	1,314	155	1,428
Buchanan	30,255	16,974,750	7,561	2,588	28,703,842	10,899	2,927	2,065	137	1,938
Buckingham	9,784	5,926,567	3,088	813	9,203,597	3,921	1,792	992	63	2,104
Campbell	41,327	25,793,468	11,890	5,535	53,422,843	17,802	8,936	3,924	233	6,209
Caroline	16,813	10,002,540	4,509	2,092	19,409,108	6,861	4,300	1,371	111	1,979
Carroll	22,626	13,502,666	7,597	4,758	22,625,139	9,000	6,232	2,063	198	3,557
Charles City	6,237	3,758,883	2,029	663	7,335,848	2,703	1,456	375	85	664
Charlotte	10,775	6,023,735	3,185	756	8,306,744	3,898	1,864	931	72	1,272
Chesterfield	158,705	93,430,888	37,166	35,388	394,770,034	62,105	25,496	13,842	882	22,532
Clarke	6,770	3,972,138	2,428	1,437	14,802,907	4,091	1,839	413	72	1,218
Craig	3,728	2,218,270	1,064	411	4,289,622	1,475	541	400	13	522
Culpeper	23,046	14,133,196	6,509	2,022	28,913,843	8,726	3,825	2,057	125	2,669
Cumberland	6,320	3,844,957	1,861	606	6,042,752	2,499	1,126	645	43	685
Dickenson	16,302	9,458,534	5,673	1,654	13,072,767	5,621	3,415	1,166	50	973
Dinwiddie	18,466	11,098,709	4,843	2,462	22,105,207	7,405	3,352	1,547	126	2,380
Essex	9,442	3,931,084	2,588	606	8,875,240	3,191	1,760	673	50	1,013
Fairfax	603,014	369,077,667	111,382	190,241	1,797,849,508	275,904	123,711	57,380	9,523	73,435
Fauquier	37,068	22,414,777	9,457	5,480	46,920,091	14,895	6,974	3,275	340	4,789
Floyd	9,462	5,596,576	4,036	911	8,590,104	3,987	1,856	670	69	1,473
Fluvanna	6,320	3,846,084	2,947	1,182	11,146,362	4,729	2,842	842	63	1,182
Franklin	31,367	18,898,760	10,683	3,063	36,349,736	13,508	5,457	2,798	284	4,969
Frederick	35,630	21,247,466	9,825	4,906	43,411,560	14,227	5,889	3,416	188	4,734
Giles	15,034	9,480,363	6,758	1,604	18,875,640	6,672	2,504	1,982	78	2,148
Gloucester	22,990	13,140,340	5,230	3,600	31,300,417	8,839	3,476	2,211	249	2,963
Goochland	11,022	6,580,286	2,858	1,717	10,571,864	4,390	2,111	910	49	1,320
Grayson	14,170	8,404,230	4,896	888	12,736,084	5,368	2,126	1,421	191	2,048
Greene	7,662	4,762,014	2,275	967	9,714,563	3,236	1,322	729	53	1,136
Greensville	8,647	5,749,389	2,846	896	8,332,212	3,742	1,656	767	237	1,102
Halifax	28,749	15,403,794	7,478	2,246	24,199,805	9,939	4,072	2,103	233	3,512
Hanover	52,902	32,214,870	11,045	9,502	94,647,884	21,403	9,048	4,518	252	7,349
Henrico	170,080	104,884,052	41,798	34,800	437,180,819	76,588	37,847	13,610	928	24,203
Henry	57,114	34,463,133	17,263	7,326	67,414,463	24,509	10,732	3,747	1,331	8,699
Highland	2,733	1,617,253	863	207	2,792,188	1,069	676	343	20	347
Isle of Wight	21,606	12,960,770	7,000	3,201	28,442,985	8,204	4,793	1,886	475	2,550
James City	28,018	24,808,480	6,401	4,597	43,014,303	10,798	5,460	1,812	242	3,284
King George	10,284	6,094,646	2,441	2,596	13,601,341	4,086	1,805	939	124	1,221
King & Queen	5,494	3,280,980	1,703	640	5,914,545	2,310	1,138	503	43	626
King William	8,217	5,817,710	2,686	1,307	12,011,608	3,093	1,080	777	40	1,196
Lancaster	12,331	6,051,902	2,080	1,415	18,108,675	4,097	1,557	876	86	1,376
Lee	19,038	11,115,415	5,443	1,489	17,456,227	8,832	7,311	2,793	196	1,632
Loudoun	62,468	36,852,472	12,006	13,429	135,647,670	25,435	11,340	5,344	473	8,022
Louisa	16,300	9,750,265	4,891	1,755	15,910,164	6,646	3,030	1,604	112	1,880
Lunenburg	10,759	6,436,143	3,385	841	10,003,293	4,227	1,873	926	111	1,317
Madison	9,311	5,560,336	2,832	923	10,569,944	3,755	1,636	850	39	1,225
Mathews	7,814	4,694,847	2,016	1,117	10,512,208	3,133	1,234	741	49	1,084
Mecklenburg	27,367	16,323,329	8,304	2,438	28,654,346	10,963	4,752	2,256	616	3,339
Middlesex	7,540	4,495,188	2,117	988	9,767,049	3,105	1,339	713	69	984
Montgomery	48,687	28,627,320	14,640	6,834	66,718,043	21,475	10,185	4,334	354	6,602
Nelson	10,426	6,230,939	3,167	1,078	11,720,527	4,215	1,839	1,010	70	1,296
New Kent	8,379	5,000,341	1,929	1,448	12,699,407	3,377	1,382	748	58	1,189
Northampton	11,815	6,936,870	3,984	861	11,037,863	4,845	2,477	952	169	1,247
Northumberland	9,622	5,743,034	2,691	1,122	11,896,253	3,813	1,673	987	76	1,175
Nottoway	12,694	7,565,999	3,729	1,358	12,913,080	5,087	2,565	1,073	89	1,360
Orange	17,694	10,521,444	4,860	2,289	21,182,310	7,149	3,727	1,643	97	2,282
Page	17,962	10,713,364	5,713	1,669	18,249,288	7,382	3,154	1,854	102	2,272
Patrick	15,193	9,064,992	4,649	1,443	14,952,277	6,091	2,180	1,255	301	2,355
Pittsylvania	59,594	35,639,231	17,617	6,334	62,862,526	23,931	10,057	5,166	522	8,206
Powhatan	10,783	6,445,920	2,379	1,886	16,374,709	4,305	1,724	1,094	47	1,400
Prince Edward	12,385	7,371,665	3,793	1,338	13,669,014	5,131	2,531	970	116	1,514
Prince George	16,611	9,855,748	3,774	3,011	24,118,514	6,785	2,797	1,508	408	2,072
Prince William	142,027	83,740,084	25,513	31,537	307,783,480	57,050	24,106	12,787	2,914	17,243
Pulaski	31,445	18,768,751	9,132	3,443	34,385,641	12,575	5,131	2,758	177	4,489
Rappahannock	5,551	3,310,682	1,481	735	7,876,700	2,216	916	589	27	684

	Exemptions		Deductions			Number of Returns				
Counties	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Richmond	6,287	$ 3,937,543	1,869	837	$ 7,013,432	2,706	1,187	649	60	810
Roanoke	70,454	41,857,382	17,484	11,729	114,298,647	29,213	12,326	6,186	352	10,349
Rockbridge	15,646	9,326,968	4,626	1,666	17,327,020	6,292	2,505	1,701	82	2,004
Rockingham	52,244	31,177,308	17,433	3,610	58,773,925	21,043	8,422	4,751	244	7,626
Russell	24,394	14,678,283	6,935	2,107	21,961,171	9,042	2,732	3,793	137	2,380
Scott	24,132	13,422,910	3,841	3,436	16,833,390	7,277	2,229	2,705	341	2,002
Shenandoah	27,308	16,350,164	8,385	2,970	30,232,770	11,355	5,024	2,507	135	3,689
Smyth	28,483	17,002,996	9,013	2,236	25,566,848	11,249	4,235	2,942	138	3,934
Southampton	16,520	9,706,171	4,192	1,955	17,543,434	6,147	2,455	1,546	227	1,919
Spotsylvania	28,251	17,950,785	7,444	6,147	35,846,274	13,591	5,435	3,656	284	4,216
Stafford	40,413	23,946,668	10,070	3,893	72,240,405	13,963	6,462	3,529	553	3,419
Surry	5,806	3,464,637	1,787	540	6,580,861	2,327	1,183	501	77	566
Sussex	6,504	3,770,601	2,946	1,000	10,664,706	3,946	2,033	794	87	1,032
Tazewell	41,144	24,491,098	11,281	4,141	46,077,732	15,422	5,245	5,809	224	4,144
Warren	21,505	12,957,284	5,928	2,939	26,532,314	8,867	3,893	2,185	110	2,679
Washington	36,948	21,186,394	11,227	4,171	41,261,845	15,398	4,897	4,900	973	4,628
Westmoreland	13,633	8,127,187	4,412	1,051	13,976,740	5,463	2,325	1,526	110	1,502
Wise	38,138	22,745,236	10,333	3,807	37,303,879	14,140	4,880	5,482	383	3,395
Wythe	22,877	13,432,848	6,999	2,116	21,422,302	9,115	3,518	2,259	142	3,196
York	31,903	17,972,679	7,171	5,722	49,444,307	12,893	5,849	2,437	656	3,951
Total Counties	3,173,737	$1,881,693,665	774,863	544,186	$5,482,742,052	1,319,049	593,882	292,173	33,246	399,748

	Exemptions		Deductions			Number of Returns				
Cities	Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married
Alexandria	112,187	$ 77,067,944	36,215	29,147	$ 98,440,902	65,362	41,892	8,589	2,169	11,104
Bedford	7,349	4,185,089	1,681	596	6,218,021	2,277	1,173	341	15	748
Bristol	28,947	16,901,132	8,913	3,903	34,121,700	13,206	4,708	1,274	1,338	2,236
Buena Vista	3,996	2,387,742	1,770	593	4,056,048	2,363	975	567	27	794
Charlottesville	29,497	20,409,406	11,580	5,762	80,004,203	17,342	10,589	2,132	458	4,163
Chesapeake	114,353	68,050,362	29,704	20,702	75,426,234	50,406	24,002	9,904	2,361	14,139
Clifton Forge	4,312	2,563,965	1,276	446	4,750,850	1,722	838	416	34	434
Colonial Heights	16,480	9,891,708	3,787	3,268	25,429,507	7,055	3,125	1,578	132	2,220
Covington	7,528	4,538,141	2,300	707	7,249,464	3,007	1,312	800	46	849
Danville	46,977	29,928,976	13,941	6,166	60,911,665	20,107	9,648	2,939	1,930	5,590
Emporia	4,862	2,809,310	1,419	573	3,590,098	1,992	985	312	179	516
Fairfax	16,370	9,806,585	3,830	3,938	36,569,311	7,768	4,129	1,254	231	2,154
Falls Church	15,611	10,836,299	4,876	4,030	42,597,961	8,906	5,361	1,330	273	1,942
Franklin	5,994	3,556,713	1,682	852	8,298,529	2,534	1,283	447	108	696
Fredericksburg	14,279	8,562,985	5,197	2,412	26,097,570	7,609	4,438	1,120	201	1,850
Galax	7,081	4,218,840	2,325	731	5,831,808	3,056	1,180	562	383	931
Hampton	105,055	62,311,231	28,339	18,438	152,366,317	46,777	23,328	8,871	2,843	11,735
Harrisonburg	18,647	11,033,728	6,022	2,556	27,608,634	8,578	4,578	1,374	127	2,499
Hopewell	22,092	13,139,419	6,033	3,180	27,002,559	9,213	4,410	1,927	257	2,619
Lexington	4,728	2,900,473	1,231	762	7,044,097	1,993	978	342	48	625
Lynchburg	60,124	35,577,856	16,424	7,221	87,909,422	23,645	11,170	4,650	409	7,416
Manassas	20,613	12,098,281	4,285	4,343	43,773,701	8,628	4,088	1,835	236	2,469
Manassas Park	5,175	3,060,292	1,141	895	7,309,085	2,036	809	477	119	631
Martinsville	17,903	10,654,354	5,285	2,516	26,352,172	7,801	4,153	1,220	316	2,112
Newport News	150,006	78,984,490	45,685	21,958	194,270,038	67,643	39,380	10,030	3,624	14,609
Norfolk	186,112	110,500,852	57,256	27,480	268,123,794	84,736	47,061	15,167	6,057	16,451
Norton	3,807	2,290,440	1,080	424	3,016,736	1,504	642	431	58	373
Petersburg	33,004	20,853,906	10,396	4,988	36,485,049	15,384	9,113	2,578	533	3,160
Poquoson	8,983	5,336,591	1,821	1,853	15,676,214	3,674	1,475	780	149	1,270
Portsmouth	97,750	58,280,537	25,907	15,150	130,929,702	41,057	23,006	5,945	1,643	10,463
Radford	9,465	5,616,730	2,644	1,329	12,461,300	3,973	1,832	692	68	1,381
Richmond	205,137	122,206,848	65,303	32,544	446,206,065	97,847	63,713	13,230	2,235	18,669
Roanoke	92,565	55,149,119	27,278	13,842	130,273,038	41,120	22,107	7,755	728	10,530
Salem	22,725	13,476,246	6,138	3,729	32,562,582	9,867	4,658	1,805	135	3,269
South Boston	6,536	3,897,062	1,868	798	7,301,437	2,666	1,302	442	64	858
Staunton	20,346	12,141,454	5,795	3,009	27,880,001	8,804	4,260	1,543	146	2,855
Suffolk	44,780	26,735,079	11,925	6,337	58,920,407	18,262	8,697	3,622	865	5,078
Virginia Beach	240,810	141,444,218	55,069	52,519	482,430,366	107,588	49,351	20,252	9,651	28,334
Waynesboro	15,754	9,321,554	4,486	2,142	19,973,397	6,628	3,081	1,431	130	1,986
Williamsburg	7,368	4,290,205	2,434	1,190	12,236,572	3,624	2,194	499	103	828
Winchester	20,058	11,882,719	6,249	2,667	28,250,136	8,916	4,847	1,492	139	2,438
Total Cities	1,858,617	$1,100,553,272	514,662	318,303	$3,033,819,851	832,965	441,891	144,055	43,993	203,026
Unassigned to Localities	92,051	$ 43,313,838	24,540	18,903	$ 217,325,307	43,443	19,515	10,990	8170	4,768
Aggregate	5,124,405	$3,025,560,775	1,314,065	881,392	$8,733,887,210	2,195,457	1,055,288	447,218	85,409	607,542

Table 1.6

Total Net Taxable Income, Total Amount Taxed at Each Tax Rate—Taxable Year 1983—by Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Accomack	$ 127,796,122	$ 36,472,564	$ 19,433,100	$ 38,635,506	$ 33,254,952
Albemarle	391,962,384	73,453,278	43,059,202	110,893,824	164,556,080
Alleghany	73,443,822	16,208,370	9,173,374	22,882,863	25,179,215
Amelia	36,350,200	9,934,914	5,537,610	12,184,653	8,693,023
Amherst	139,372,271	35,957,953	20,609,216	48,451,134	34,353,968
Appomattox	55,410,167	15,208,109	8,483,117	18,808,540	12,910,401
Arlington	1,726,875,031	257,775,612	155,430,550	445,737,390	867,931,479
Augusta	296,440,404	72,533,004	41,401,569	99,388,307	83,117,524
Bath	34,323,630	8,133,165	4,639,747	10,329,517	11,221,201
Bedford	206,806,847	51,097,001	28,906,392	67,522,418	59,281,036
Bland	22,597,884	6,530,736	3,672,674	8,206,453	4,188,021
Botetourt	126,849,893	30,580,884	17,303,781	42,035,525	36,929,703
Brunswick	52,856,807	16,388,512	8,876,477	16,659,830	10,931,988
Buchanan	137,581,070	29,283,486	16,194,705	39,124,823	52,978,056
Buckingham	41,129,920	12,611,403	6,751,768	12,552,821	8,213,928
Campbell	250,760,299	61,853,173	35,347,170	84,360,312	69,199,644
Caroline	84,217,103	22,508,551	12,478,577	29,441,283	20,788,692
Carroll	100,290,115	32,715,522	18,094,064	35,813,103	13,667,426
Charles City	34,393,345	8,563,363	4,882,644	11,715,722	9,231,616
Charlotte	41,130,659	13,249,832	7,042,547	13,504,371	7,333,909
Chesterfield	1,240,373,518	229,669,295	137,030,651	381,450,072	492,223,500
Clarke	61,914,040	13,544,540	7,654,329	18,250,238	22,464,933
Craig	19,041,223	5,219,028	2,960,305	6,824,882	4,037,008
Culpeper	122,504,013	29,375,983	16,613,906	39,075,079	37,439,045
Cumberland	27,238,556	7,871,215	4,233,896	8,805,891	6,327,554
Dickensen	78,248,558	14,963,189	8,413,717	21,580,540	33,291,112
Dinwiddie	103,966,985	25,280,637	14,384,014	34,305,360	29,996,974
Essex	41,673,814	11,185,364	6,139,807	13,229,747	11,048,896
Fairfax	6,309,043,892	923,969,169	553,596,198	1,607,325,111	3,224,153,414
Fauquier	311,086,005	51,699,975	29,848,437	76,894,929	152,642,664
Floyd	45,613,067	13,926,250	7,649,229	16,171,168	7,866,420
Fluvanna	49,705,667	12,620,179	7,180,258	16,772,384	13,182,846
Franklin	176,756,501	48,603,985	27,295,948	59,566,796	41,289,772
Frederick	199,767,745	49,062,092	27,570,544	65,189,384	57,945,725
Giles	80,580,258	21,734,035	12,218,109	29,238,108	17,390,006
Gloucester	136,060,958	30,622,698	17,263,530	43,353,225	44,821,505
Goochland	89,504,528	15,921,146	9,218,161	22,692,731	41,672,490
Grayson	59,683,498	20,106,232	11,235,591	20,860,413	7,481,262
Greene	45,043,414	11,720,604	6,884,182	16,798,588	9,640,040
Greensville	41,364,255	12,133,815	6,628,960	14,085,228	8,516,252
Halifax	111,856,793	34,523,284	19,028,544	40,244,927	18,060,038
Hanover	375,428,189	76,895,552	44,830,990	117,810,992	135,890,655
Henrico	1,415,261,705	270,507,029	159,881,324	428,132,250	556,741,102
Henry	324,946,036	88,562,011	50,893,967	111,755,030	73,735,028
Highland	15,643,638	3,687,215	2,003,756	4,873,513	5,079,154

Table 1.6

Total Net Taxable Income: Total Amount Taxed at Each Tax Rate—Taxable Year 1983—by Locality, continued

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Isle of Wight	$ 130,565,969	$ 29,435,688	$ 16,994,873	$ 43,827,275	$ 40,308,133
James City	172,327,449	36,345,370	20,573,487	50,723,045	64,685,547
King George	67,151,657	13,980,175	8,059,684	20,454,853	24,656,945
King & Queen	27,126,963	7,356,575	3,998,262	8,690,497	7,081,629
King William	55,953,868	12,716,559	7,216,763	17,453,225	18,567,321
Lancaster	58,850,448	13,508,666	7,194,089	16,067,676	22,080,017
Lee	80,444,456	20,875,248	10,936,476	23,969,455	24,663,277
Loudoun	509,769,180	89,473,873	53,369,068	147,928,318	218,997,921
Louisa	80,892,812	21,871,320	12,239,503	27,233,779	19,548,210
Lunenburg	43,087,963	13,844,881	7,301,873	13,558,039	8,383,170
Madison	48,476,639	12,914,424	7,219,562	15,458,510	12,884,143
Mathews	47,932,424	10,849,065	5,966,893	14,538,139	16,578,327
Mecklenburg	120,453,450	36,422,396	19,892,078	39,696,089	24,442,887
Middlesex	39,054,496	10,142,609	5,346,678	11,545,479	12,019,730
Montgomery	285,831,940	72,730,036	39,263,655	91,878,308	81,959,941
Nelson	51,568,286	14,111,721	7,852,834	17,306,461	12,297,270
New Kent	54,913,123	12,078,867	7,084,256	18,240,495	17,509,505
Northampton	50,530,909	14,686,821	7,733,522	14,810,211	13,300,355
Northumberland	53,092,986	12,363,340	6,569,912	14,975,385	19,184,349
Nottoway	61,062,395	16,548,143	9,118,971	19,431,581	15,963,700
Orange	105,394,811	24,575,507	13,876,733	31,817,236	35,125,335
Page	84,179,462	24,340,164	13,223,400	27,871,389	18,744,509
Patrick	72,052,510	22,247,113	12,575,282	25,698,671	11,531,444
Pittsylvania	295,853,423	83,819,892	47,424,579	103,825,758	60,783,194
Powhatan	67,348,127	14,755,418	8,511,848	21,908,021	22,172,840
Prince Edward	57,905,656	16,604,189	9,022,402	18,302,084	13,976,981
Prince George	107,899,337	23,239,250	13,391,679	34,491,769	36,776,639
Prince William	1,084,405,765	197,222,417	117,874,963	332,946,917	436,361,468
Pulaski	160,875,365	44,253,320	24,931,691	56,520,672	35,169,682
Rappahannock	31,464,188	7,402,187	4,120,557	9,671,758	10,269,686
Richmond	35,852,050	8,958,139	4,982,552	11,476,583	10,434,776
Roanoke	522,985,981	104,002,039	60,417,447	156,214,201	202,352,294
Rockbridge	77,501,888	21,466,129	11,914,192	26,825,329	17,296,238
Rockingham	276,564,013	74,969,873	42,443,283	93,989,012	65,161,845
Russell	116,648,319	28,214,060	15,334,286	35,796,249	37,303,724
Scott	98,456,381	24,027,848	13,372,025	33,050,109	28,006,399
Shenandoah	137,711,871	38,767,439	21,486,156	46,238,129	31,220,147
Smyth	139,486,259	39,033,198	21,693,320	43,546,484	35,213,257
Southampton	86,780,838	20,837,655	11,614,888	27,686,010	26,642,285
Spotsylvania	209,895,952	46,531,098	26,848,811	69,595,632	66,920,411
Stafford	269,532,849	55,939,970	32,439,210	85,424,029	95,729,640
Surry	29,799,690	7,173,998	3,894,468	9,146,161	9,585,063
Sussex	47,145,137	12,478,759	6,919,823	15,528,596	12,217,959
Tazewell	216,188,890	48,820,459	26,593,750	61,789,985	78,984,696
Warren	113,976,841	29,437,000	16,423,829	38,713,514	29,402,498
Washington	196,699,655	51,364,172	28,241,898	61,337,149	55,756,436
Westmoreland	63,521,882	17,121,371	9,134,739	20,078,516	17,187,256
Wise	209,887,308	44,030,548	24,614,167	61,369,648	79,872,945
Wythe	103,704,123	31,177,210	16,895,259	34,536,868	21,094,786
York	217,238,277	43,154,036	24,636,041	64,619,584	84,828,616
Total Counties	**$22,736,939,090**	**$4,510,684,189**	**$2,606,762,354**	**$ 6,671,357,864**	**$ 8,948,134,683**

Table 1.6

Total Net Taxable Income: Total Amount Taxed at Each Tax Rate—Taxable Year 1983—by Locality, continued

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Alexandria	$ 1,290,796,791	$ 202,625,333	$ 122,030,799	$ 346,634,379	$ 619,506,280
Bedford	29,381,782	7,722,106	4,333,132	9,760,947	7,565,597
Bristol	145,450,086	38,474,072	20,850,900	45,631,144	40,493,970
Buena Vista	28,572,819	8,100,920	4,516,154	10,412,710	5,543,035
Charlottesville	237,381,221	54,604,496	30,654,783	72,407,571	79,714,371
Chesapeake	693,454,015	158,963,837	91,502,711	231,246,689	211,740,778
Clifton Forge	25,600,647	5,649,170	3,230,171	7,926,425	8,794,881
Colonial Heights	119,571,282	24,445,719	14,128,438	37,549,961	43,447,164
Covington	39,941,866	9,871,171	5,376,568	12,780,807	11,913,320
Danville	271,335,902	66,678,968	37,480,877	86,035,774	81,140,283
Emporia	22,635,623	6,366,766	3,382,200	7,387,132	5,499,525
Fairfax	158,289,510	26,455,093	15,601,384	43,991,133	72,241,900
Falls Church	174,297,596	28,786,368	16,822,700	45,623,348	83,065,180
Franklin	37,204,783	8,088,756	4,498,222	10,806,359	13,811,446
Fredericksburg	117,379,738	24,294,274	13,626,602	33,477,607	45,981,255
Galax	35,223,506	10,133,209	5,601,978	10,654,067	8,834,252
Hampton	657,276,114	151,209,055	86,426,406	218,551,299	201,089,354
Harrisonburg	120,361,075	28,375,519	15,810,363	36,567,703	39,607,490
Hopewell	133,300,926	30,561,603	17,137,532	42,915,946	42,685,845
Lexington	29,331,129	6,738,692	3,750,579	8,865,320	9,976,538
Lynchburg	380,236,084	85,572,253	48,242,226	114,905,085	131,516,520
Manassas	158,911,850	29,698,665	17,760,209	49,512,637	61,940,339
Manassas Park	29,149,754	7,047,817	4,101,457	10,572,548	7,427,932
Martinsville	123,433,084	25,652,731	14,444,630	32,285,554	51,050,169
Newport News	849,781,777	186,966,652	106,961,998	272,749,296	283,103,831
Norfolk	1,124,398,448	259,900,774	144,877,611	341,306,820	378,313,243
Norton	24,974,205	4,668,185	2,633,962	6,464,994	11,207,064
Petersburg	200,418,369	46,871,580	26,470,638	61,194,417	65,881,734
Poquoson	64,020,143	12,791,914	7,310,827	19,696,066	24,221,336
Portsmouth	552,206,322	133,237,528	75,633,082	185,102,746	158,232,966
Radford	58,424,275	13,929,242	7,903,902	19,595,486	16,995,645
Richmond	1,428,671,170	301,261,135	172,434,574	418,432,906	536,542,555
Roanoke	556,395,556	132,516,633	74,326,734	171,560,121	177,992,068
Salem	148,542,238	34,401,488	19,563,932	47,515,496	47,061,322
South Boston	35,912,276	8,981,301	4,980,785	11,046,354	10,903,836
Staunton	126,448,237	30,282,905	17,116,108	40,534,002	38,515,222
Suffolk	250,373,223	60,027,398	33,856,196	82,497,594	73,992,035
Virginia Beach	1,772,192,365	351,958,020	201,200,454	512,665,685	706,368,206
Waynesboro	94,138,552	22,090,605	12,491,598	30,147,337	29,409,012
Williamsburg	55,560,183	11,397,440	6,324,950	15,139,511	22,698,282
Winchester	128,050,638	29,059,987	16,165,533	38,354,646	44,470,472
Total Cities	$12,529,025,160	$2,686,459,380	$1,531,563,905	$ 3,800,505,622	$ 4,510,496,253
Unassigned to Localities	$ 518,383,794	$ 116,212,155	$ 61,172,346	$ 134,737,534	$ 206,261,759
Aggregate	$35,784,348,044	$7,313,355,724	$4,199,498,605	$10,606,601,020	$13,664,892,695

Table 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1983—by Locality

Counties	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Accomack	$ 5,151,952	$ 724,875	$ 583,011	$ 1,931,904	$ 1,912,162
Albemarle	17,759,258	1,460,559	1,291,765	5,544,828	9,462,106
Alleghany	3,190,066	322,808	275,210	1,144,217	1,447,831
Amelia	1,473,020	197,764	166,123	609,275	499,858
Amherst	5,732,460	716,114	618,286	2,422,705	1,975,355
Appomattox	2,240,160	302,830	254,498	940,463	742,369
Arlington	81,981,125	5,124,348	4,662,927	22,287,539	49,906,311
Augusta	12,434,738	1,444,009	1,242,068	4,969,339	4,779,322
Bath	1,463,161	162,236	139,198	516,505	645,222
Bedford	8,669,986	1,017,781	867,199	3,376,296	3,408,710
Bland	891,321	129,965	110,178	410,343	240,835
Botetourt	5,353,282	608,812	519,112	2,101,892	2,123,466
Brunswick	2,054,117	326,170	266,311	833,054	628,582
Buchanan	6,071,452	583,011	485,846	1,956,338	3,046,257
Buckingham	1,603,450	250,904	202,539	677,689	472,318
Campbell	10,488,771	1,231,068	1,060,423	4,218,257	3,979,023
Caroline	3,438,475	446,631	374,360	1,422,129	1,195,355
Carroll	3,771,061	651,488	542,826	1,790,845	785,902
Charles City	1,433,357	170,236	146,479	585,829	530,813
Charlotte	1,572,037	263,734	211,282	675,313	421,708
Chesterfield	56,056,325	4,569,159	4,110,940	19,073,102	28,303,124
Clarke	2,703,547	269,625	229,637	912,548	1,291,737
Craig	766,219	104,017	88,813	341,262	232,127
Culpeper	5,189,682	584,613	498,429	1,953,889	2,152,751
Cumberland	1,087,609	156,415	127,021	440,331	363,842
Dickenson	3,543,508	297,790	252,416	1,079,062	1,914,240
Dinwiddie	4,374,843	503,088	431,523	1,715,361	1,724,871
Essex	1,706,755	222,191	184,200	665,033	635,331
Fairfax	300,714,710	18,349,867	16,607,983	80,367,416	185,389,444
Fauquier	14,546,231	1,028,847	895,480	3,844,907	8,776,997
Floyd	1,767,336	276,935	229,470	808,616	452,315
Fluvanna	2,060,586	250,987	215,405	836,171	758,023
Franklin	7,139,508	967,887	818,871	2,978,536	2,374,214
Frederick	8,394,736	976,059	827,114	3,259,628	3,331,935
Giles	3,261,352	432,900	366,535	1,461,978	999,939
Gloucester	5,872,217	609,233	517,933	2,167,774	2,577,277
Goochland	4,124,045	316,700	276,454	1,134,718	2,396,173
Grayson	2,210,716	400,306	337,080	1,043,138	430,192
Greene	1,834,448	233,590	206,540	840,001	554,317
Greensville	1,634,087	241,228	198,877	704,308	489,674
Halifax	4,308,968	687,260	570,859	2,012,383	1,038,466
Hanover	16,579,708	1,530,171	1,344,953	5,890,760	7,813,824
Henrico	63,600,407	5,383,490	4,796,509	21,407,517	32,012,891
Henry	13,118,017	1,763,303	1,526,700	5,588,175	4,239,839
Highland	669,281	73,429	60,112	243,686	292,054

Table 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1983—by Locality, continued

Cities	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Alexandria	$ 60,639,260	$ 4,024,083	$ 3,660,982	$ 17,332,258	$ 35,621,937
Bedford	1,206,728	153,600	129,993	488,101	435,034
Bristol	6,001,180	765,561	625,470	2,281,715	2,328,434
Buena Vista	1,136,147	161,256	135,486	520,671	318,734
Charlottesville	10,206,795	1,083,030	919,639	3,620,530	4,583,596
Chesapeake	29,646,021	3,162,815	2,745,138	11,562,850	12,175,218
Clifton Forge	1,111,348	112,375	96,916	396,342	505,715
Colonial Heights	5,286,119	486,451	423,855	1,877,572	2,498,241
Covington	1,681,613	196,211	161,299	639,073	685,030
Danville	11,418,167	1,326,121	1,124,442	4,302,014	4,665,590
Emporia	913,787	126,713	101,467	369,381	316,226
Fairfax	7,346,999	525,370	468,045	2,199,612	4,153,972
Falls Church	8,133,255	571,081	504,679	2,281,232	4,776,263
Franklin	1,629,904	160,449	134,941	540,352	794,162
Fredericksburg	5,209,290	482,568	408,814	1,673,969	2,643,939
Galax	1,410,401	201,605	168,068	532,767	507,961
Hampton	28,087,362	3,003,653	2,592,861	10,928,065	11,562,783
Harrisonburg	5,144,189	563,961	474,315	1,828,462	2,277,451
Hopewell	5,722,146	607,613	514,142	2,145,870	2,454,521
Lexington	1,263,458	133,988	112,520	443,286	573,664
Lynchburg	16,456,048	1,700,985	1,447,278	5,745,510	7,562,275
Manassas	7,160,154	590,000	532,810	2,475,724	3,561,620
Manassas Park	1,218,906	140,102	123,042	528,643	427,119
Martinsville	5,493,235	510,100	433,334	1,614,395	2,935,406
Newport News	36,840,336	3,714,970	3,208,917	13,637,805	16,278,644
Norfolk	48,329,113	5,163,405	4,346,440	17,066,075	21,753,193
Norton	1,139,289	92,599	79,013	323,269	644,408
Petersburg	8,574,059	931,805	794,112	3,059,894	3,788,248
Poquoson	2,850,954	254,016	219,335	984,842	1,392,761
Portsmouth	23,274,650	2,651,523	2,269,024	9,255,564	9,098,539
Radford	2,471,147	276,954	237,117	979,823	977,253
Richmond	62,932,516	5,985,529	5,173,127	20,922,341	30,851,519
Roanoke	23,677,645	2,634,664	2,229,868	8,578,454	10,234,659
Salem	6,353,206	684,335	586,936	2,375,860	2,706,075
South Boston	1,507,474	178,708	149,427	552,365	626,974
Staunton	5,357,941	603,027	513,486	2,026,785	2,214,643
Suffolk	10,589,550	1,194,176	1,015,705	4,125,091	4,254,578
Virginia Beach	79,273,712	6,986,909	6,036,063	25,634,239	40,616,501
Waynesboro	4,012,324	439,103	374,744	1,507,439	1,691,038
Williamsburg	2,477,444	225,579	189,677	757,017	1,305,171
Winchester	5,536,923	577,032	484,975	1,917,811	2,557,105
Total Cities	$ 548,720,795	$ 53,384,025	$ 45,947,502	$190,033,068	$259,356,200
Unassigned to Localities	$ 22,703,232	$ 2,270,778	$ 1,835,093	$ 6,737,244	$ 11,860,117
Aggregate	$1,587,431,813	$145,357,692	$125,985,983	$530,350,530	$785,737,608

Section 58.1-321 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently, "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

Table 1.7

Total Income Tax Paid, Income Tax Paid at Each Tax Rate—Taxable Year 1983—by Locality, continued

Counties	Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate
Isle of Wight	$ 5,605,114	$ 586,058	$ 509,847	$ 2,191,472	$ 2,317,737
James City	7,594,094	721,179	617,204	2,536,279	3,719,432
King George	2,960,424	278,067	241,791	1,022,793	1,417,773
King & Queen	1,108,059	146,355	119,943	434,564	407,197
King William	2,410,014	253,187	216,508	872,698	1,067,621
Lancaster	2,557,653	268,768	215,835	803,433	1,269,617
Lee	3,360,000	415,241	328,097	1,198,524	1,418,138
Loudoun	23,370,408	1,780,175	1,601,102	7,396,662	12,592,469
Louisa	3,288,113	435,106	367,195	1,361,761	1,124,051
Lunenburg	1,654,494	275,444	219,072	677,953	482,025
Madison	1,987,420	257,004	216,597	772,979	740,840
Mathews	2,075,502	216,272	179,005	726,943	953,282
Mecklenburg	4,712,334	725,180	596,761	1,984,905	1,405,488
Middlesex	1,630,638	201,779	160,409	577,320	691,130
Montgomery	11,886,063	1,401,216	1,177,916	4,594,182	4,712,749
Nelson	2,088,743	280,686	235,592	865,362	707,103
New Kent	2,371,732	240,312	212,537	912,058	1,006,825
Northampton	2,028,983	291,637	232,005	740,565	764,776
Northumberland	2,295,186	246,158	197,110	748,815	1,103,103
Nottoway	2,492,445	329,298	273,570	971,646	917,931
Orange	4,516,534	489,541	416,314	1,590,949	2,019,730
Page	3,352,113	483,878	396,724	1,393,707	1,077,804
Patrick	2,768,539	443,104	377,282	1,285,077	663,076
Pittsylvania	11,778,021	1,668,612	1,422,769	5,191,581	3,495,059
Powhatan	2,919,294	293,553	255,348	1,095,436	1,274,957
Prince Edward	2,319,582	330,085	270,669	915,157	803,671
Prince George	4,703,444	462,311	401,763	1,724,686	2,114,684
Prince William	49,194,882	3,919,878	3,536,275	16,647,756	25,090,973
Pulaski	6,476,685	880,563	747,955	2,825,869	2,022,298
Rappahannock	1,345,173	147,426	123,617	483,615	590,515
Richmond	1,501,453	178,124	149,455	573,860	600,014
Roanoke	23,327,122	2,068,296	1,812,463	7,811,026	11,635,337
Rockbridge	3,120,569	427,264	357,437	1,341,340	994,528
Rockingham	11,212,592	1,492,666	1,273,290	4,699,790	3,746,846
Russell	4,956,419	561,472	460,038	1,789,922	2,144,987
Scott	4,142,818	478,707	401,165	1,652,560	1,610,386
Shenandoah	5,523,228	771,396	644,601	2,312,065	1,795,166
Smyth	5,630,630	777,567	650,806	2,177,486	2,024,771
Southampton	3,679,372	414,610	348,457	1,384,368	1,531,937
Spotsylvania	9,058,598	925,325	805,457	3,479,905	3,847,911
Stafford	11,861,225	1,112,174	973,180	4,271,368	5,504,503
Surry	1,267,712	142,401	116,846	457,325	551,140
Sussex	1,934,681	248,050	207,604	776,488	702,539
Tazewell	9,401,058	971,893	797,811	3,089,666	4,541,688
Warren	4,705,189	586,009	492,719	1,935,774	1,690,687
Washington	8,142,170	1,022,027	847,298	3,066,823	3,206,022
Westmoreland	2,606,223	339,956	274,030	1,003,969	988,268
Wise	9,276,255	876,453	738,463	3,068,614	4,592,725
Wythe	4,066,980	620,199	506,870	1,726,949	1,212,962
York	9,703,716	855,794	739,091	3,231,113	4,877,718
Total Counties	$1,016,007,786	$ 89,702,889	$ 78,203,388	$333,580,218	$514,521,291

Table 1.8

Statewide Individual Income Taxes—
Taxable Years 1974-1983

Taxable Year	Amount
1974	$ 510,444,069
1975	560,181,994
1976	657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813

Table 2.1

Corporation Income Tax

Number of Corporate Returns, Taxable Income
and Tax Assessed—Fiscal Year 1984-85

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $25,000	42,100	79.2%	$ 137,590,587	3.8%	$ 11,004,178	4.7%
$ 25,000 to $ 50,000	4,216	7.9	150,600,791	4.1	9,149,798	4.0
$ 50,000 to $ 100,000	3,140	5.9	219,908,852	6.1	13,406,810	5.8
$ 100,000 to $ 500,000	2,831	5.3	575,963,492	15.9	36,371,435	15.7
$ 500,000 to $ 1,000,000	429	0.8	306,193,833	8.4	18,342,400	7.9
$ 1,000,000 to $ 2,000,000	224	0.4	312,240,575	8.6	25,209,567	10.9
$ 2,000,000 to $10,000,000	193	0.4	821,531,981	22.7	49,914,930	21.5
$10,000,000 and over	36	0.1	1,024,496,355	28.3	61,840,356	26.7
Total Before Adjustments	53,169	100.0%	$3,548,526,466	97.9%	$225,239,474	97.2%
Departmental Adjustments	(4,578)	—	75,065,750	2.1	6,594,355	2.8
Totals	53,169	100.0%	$3,623,592,216	100.0%	$231,833,829	100.0%

*The taxable income in this column [illegible] bracket. For example, the 4,216 returns in the second bracket have $150,600,791 in Virginia taxable income [illegible] $25,000 and $50,000 while the remaining [illegible] falls in the first bracket. A table showing corporate income arranged by net taxable income [illegible] is available upon request.

**Includes penalty and interest.

Table 2.2

Number of Corporate Returns, Taxable Income, and Tax Assessed—Fiscal Years 1975-1976 to 1984-1985

Corporations Reporting Income From Virginia Sources	1980-1981	1981-1982	1982-1983	1983-1984	1984-1985
			Number of Corporate Returns		
Up to $25,000	37,776	40,018	40,377	40,841	42,100
$ 25,000 to $ 50,000	3,446	3,552	3,404	3,544	4,216
$ 50,000 to $ 100,000	2,702	2,644	2,536	2,591	3,140
$ 100,000 to $ 500,000	2,358	2,346	2,109	2,314	2,831
$ 500,000 to $ 1,000,000	398	371	340	337	429
$ 1,000,000 to $ 2,000,000	210	222	190	173	224
$ 2,000,000 to $10,000,000	189	181	159	157	193
$10,000,000 and over	35	32	30	30	36
Total before adjustments	47,114	49,366	49,145	49,987	53,169
Departmental Adjustments	(3,136)	(3,311)	(2,464)	(3,533)	(4,578)
Total	47,114	49,366	49,145	49,987	53,169
			Taxable Income		
Up to $25,000	$ 117,286,616	$ 120,759,277	$ 119,338,546	$ 122,299,047	$ 137,590,587
$ 25,000 to $ 50,000	123,789,963	126,328,609	121,669,271	125,353,544	150,600,791
$ 50,000 to $ 100,000	189,147,959	184,464,980	177,920,074	181,546,132	219,908,852
$ 100,000 to $ 500,000	488,896,563	475,544,502	434,008,765	471,742,752	575,963,492
$ 500,000 to $ 1,000,000	276,753,954	258,909,072	242,993,916	239,105,279	306,193,833
$ 1,000,000 to $ 2,000,000	285,377,931	304,585,754	266,906,837	237,061,585	312,240,575
$ 2,000,000 to $10,000,000	758,748,812	739,608,557	648,883,483	608,655,984	821,531,981
$10,000,000 and over	918,610,845	901,249,468	878,450,767	907,363,894	1,024,496,355
Total before adjustments	$3,158,612,643	$3,111,450,219	$2,890,171,659	$2,895,128,217	$3,548,526,466
Departmental adjustments	109,950,546	100,048,521	89,705,050	86,603,950	75,065,750
Total	$3,268,563,189	$3,211,498,740	$2,979,876,709	$2,981,732,167	$3,623,592,216
			Tax Assessed*		
Up to $25,000	$ 26,555,443	$ 9,424,336	$ 11,130,051	$ 8,363,004	$ 11,004,178
$ 25,000 to $ 50,000	7,527,390	7,679,910	7,420,315	7,592,619	9,149,798
$ 50,000 to $ 100,000	11,460,578	11,212,919	10,797,236	11,011,623	13,406,810
$ 100,000 to $ 500,000	29,583,820	28,764,587	26,520,470	30,283,310	36,371,435
$ 500,000 to $ 1,000,000	16,818,374	15,655,643	15,462,702	14,378,623	18,342,400
$ 1,000,000 to $ 2,000,000	17,400,680	19,046,924	16,188,365	14,163,206	25,209,567
$ 2,000,000 to $10,000,000	45,912,825	44,885,307	39,920,608	36,624,770	49,914,930
$10,000,000 and over	55,885,520	54,458,726	49,851,943	54,849,013	61,840,356
Total before adjustments	$211,144,630	$191,128,352	$177,291,690	$177,266,168	$225,239,474
Departmental adjustments	8,363,441	8,393,727	7,089,681	6,842,592	6,594,355
Total	$219,508,071	$199,522,079	$184,381,371	$184,108,760	$231,833,829

*Includes penalty and interest

Table 2.2

Number of Corporate Returns, Taxable Income and Tax Assessed—Fiscal Years 1975-1976 to 1984-1985

Corporations Reporting Income From Virginia Sources	1975-1976	1976-1977	1977-1978	1978-1979	1979-1980
			Number of Corporate Returns		
Up to $25,000	29,618	29,236	31,144	31,887	33,477
$ 25,000 to $ 50,000	2,483	2,439	2,718	3,087	3,489
$ 50,000 to $ 100,000	1,503	1,550	1,757	2,212	2,509
$ 100,000 to $ 500,000	1,494	1,537	1,714	2,014	2,294
$ 500,000 to $ 1,000,000	261	255	299	333	390
$ 1,000,000 to $ 2,000,000	131	131	154	177	202
$ 2,000,000 to $10,000,000	99	97	136	162	172
$10,000,000 and over	17	19	21	24	23
Total before adjustments	35,606	35,264	37,943	39,896	42,556
Departmental Adjustments	(2,069)	(2,936)	(2,505)	(3,345)	(2,178)
Total	35,606	35,264	37,943	39,896	42,556
			Taxable Income		
Up to $25,000	$ 93,573,411	$ 90,672,047	$ 98,365,319	$ 105,670,031	$ 114,269,999
$ 25,000 to $ 50,000	88,234,783	87,327,728	97,170,476	110,910,477	125,354,020
$ 50,000 to $ 100,000	103,250,193	105,722,260	120,396,594	150,381,286	174,376,899
$ 100,000 to $ 500,000	318,055,517	330,660,559	368,813,142	428,670,711	483,760,562
$ 500,000 to $ 1,000,000	181,283,469	180,632,813	208,924,113	231,995,918	270,706,111
$ 1,000,000 to $ 2,000,000	184,155,566	180,542,075	216,568,764	248,292,227	287,370,540
$ 2,000,000 to $10,000,000	399,569,413	384,271,998	561,177,944	648,628,914	695,432,935
$10,000,000 and over	404,156,027	477,656,884	566,846,459	800,750,191	665,095,801
Total before adjustments	$1,772,278,379	$1,837,486,364	$2,238,262,811	$2,725,299,755	$2,816,366,867
Departmental adjustments	66,131,284	127,059,150	120,016,333	141,572,538	88,055,249
Total	$1,838,409,663	$1,964,545,514	$2,358,279,144	$2,866,872,293	$2,904,422,116
			Tax Assessed*		
Up to $25,000	$ 5,720,340	$ 5,756,271	$ 5,990,337	$ 6,993,458	$ 9,052,961
$ 25,000 to $ 50,000	5,296,637	5,254,119	5,897,673	6,690,980	7,607,551
$ 50,000 to $ 100,000	6,183,725	6,336,637	7,244,603	9,106,309	10,541,498
$ 100,000 to $ 500,000	19,008,885	19,713,359	22,192,860	25,841,583	29,217,305
$ 500,000 to $ 1,000,000	10,628,658	10,727,853	12,534,783	13,965,661	16,346,324
$ 1,000,000 to $ 2,000,000	10,736,833	10,513,636	12,964,378	14,945,551	17,314,232
$ 2,000,000 to $10,000,000	22,507,838	21,593,865	33,763,045	39,066,542	42,072,711
$10,000,000 and over	21,975,234	25,744,985	34,035,279	37,719,936	39,988,223
Total before adjustments	$102,058,150	$105,640,725	$134,622,958	$154,330,020	$172,140,805
Departmental adjustments	3,967,877	7,623,549	7,200,980	9,934,280	6,338,622
Total	$106,026,027	$113,264,274	$141,823,938	$164,264,300	$178,479,427

*Includes penalty and interest.

Table 3.1
Retail Sales and Use Tax

Virginia Retail Sales and Use Tax
Business Classification Code

Many Businesses Fall Into More Than One Class
For Example, Grocery Stores Sell Many Nonfood Items,
Department Stores, Hotels, etc., Sell Food.
Therefore, the Classifications Reflect the Principal
Business Activity as Reported by Dealers.

Apparel Group

01. Clothing—Men, women, children
02. Furriers
03. Millinery
04. Shoes—Men, women, children
09. Other apparel (uniforms, rentals, etc.)

Automotive Group

10. Accessories (batteries, repair parts, tires, etc.)
11. Aircraft
12. Boats, boat motors, boating accessories
13. Motor vehicle dealers, motorcycle dealers
14. Service stations, garages, auto repair shops, truck stops (tractor parts and equipment)
19. Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)

Food Group

20. Bakery products
21. Candy and confections
22. Dairy products
23. Fruit stands, vegetable stands, roadside markets, farmers markets
24. Groceries, meats, seafood—Chain
25. Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)
26. Private membership clubs
27. Restaurants, cafeterias, delicatessens, grills, cafes, snack bars, drive-ins, catering, etc.
28. Taverns, beer parlors, dance halls
29. Other food

Furniture, Home Furnishings, and Equipment Group

30. Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)
31. Household appliances, appliance repairs
32. Office furniture, business machines, and equipment
33. Radios, televisions, musical instruments, repairs thereto
39. Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)

General Merchandise Group

40. Department stores, discount stores
41. Dry goods, variety stores, fabric and yarn, trading stamp redemption stores
42. Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs
49. Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)

Table 3.1
Retail Sales and Use Tax, continued

Lumber, Building Materials, and Supply Group

50. Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)
51. Cabinet shops, millwork, pre-cut lumber stock
52. Electrical supplies
53. Hardware supplies, locksmiths
54. Paint, wallpaper, glass
55. Plumbing, heating, refrigeration, air-conditioning, well drilling supplies
56. Other building supplies

Fuel Group

60. Fuel oil
61. Bottled gas
62. Wood
69. Coal, other fuels

Machinery, Equipment, and Supplies Group

70. Construction or road maintenance machinery, equipment, supplies
71. Professional equipment, supplies (dental supplies, etc.)
72. Service—Establishment equipment, supplies (beauty supplies, welding supplies, snap-on tool dealers, etc.)
79. Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)

Miscellaneous Group

80. Antiques
81. Books, stationery (paper products, printing, office supplies, business forms, etc.)
82. Cigar stores, newsstands
83. Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers
84. Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks
85. Jewelry, luggage, leather goods
86. Salvage, surplus, secondhand goods, pawnshops, flea markets
87. Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.
88. Vending machine sales
89. Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.
90. Hotels, motels, tourist camps, etc.
00. Other miscellaneous and unidentifiable

Table 3.2

Annual Sales by Business Classification
Made During the Fiscal Year Ending June 30, 1985,
as Reflected by Deposits of Sales Tax Revenues
Made During the Period Beginning August 1, 1984
and Ending July 31, 1985

	Code	Taxable Sales
Apparel Group	01	$ 997,946,427
	02	6,004,146
	03	1,503,297
	04	342,141,893
	09	44,840,599
Automotive Group	10	719,571,510
	11	8,707,168
	12	33,244,337
	13	238,924,482
	14	532,225,201
	19	144,965,137
Food Group	20	57,860,189
	21	22,320,741
	22	80,430,439
	23	31,713,227
	24	4,646,793,291
	25	2,067,495,981
	26	61,225,712
	27	2,933,683,224
	28	4,422,126
	29	144,128,712
Furniture, Home Furnishings and Equipment Group	30	833,324,877
	31	275,400,507
	32	532,365,641
	33	277,717,161
	39	90,026,427
General Merchandise Group	40	2,593,632,312
	41	1,123,499,874
	42	722,237,491
	49	594,028,886
Lumber, Building Materials and Supply Group	50	$ 1,640,605,978
	51	104,641,248
	52	272,120,892
	53	238,908,987
	54	157,233,454
	55	340,502,798
	59	323,671,446
Fuel Group	60	175,216,780
	61	45,312,803
	62	1,699,540
	69	187,559,110
Machinery, Equipment and Supplies Group	70	249,721,307
	71	84,941,947
	72	148,457,898
	79	946,941,617
Miscellaneous Group	80	38,975,234
	81	449,191,788
	82	20,760,210
	83	206,850,362
	84	279,209,533
	85	208,804,334
	86	47,742,678
	87	373,764,021
	88	75,087,313
	89	1,751,109,148
Hotels, Motels, Tourist Camps, etc.	90	924,822,831
Unidentifiable	00	207,269,463
Total		$29,663,503,735

Table 3.3

State Retail Sales and Use Tax
Received by the Department of Taxation and
Deposited in Banks to the Credit of the
State Treasurer—Fiscal Years 1976-1985

Fiscal Year Ending June 30	Sales Tax*	Use Tax*	Total*
1976	$364,791,265	$21,639,291	$386,430,556
1977	402,945,941	24,506,299	427,452,240
1978	457,692,468	29,181,738	486,874,206
1979	511,162,449	34,854,853	546,017,302
1980	555,180,498	40,682,276	595,862,774
1981	603,651,234	43,678,663	647,329,897
1982	628,351,527	44,419,735	672,771,262
1983	676,052,186	49,397,332	725,449,518
1984	771,180,995	55,629,260	826,810,255
1985	865,267,061	71,580,715	936,847,776

*[illegible]

Table 3.4

Local Retail Sales and Use Tax—Fiscal Years 1976-1985

Fiscal Year Ending June 30	Amount*
1976	$132,375,728
1977	145,320,472
1978	165,612,484
1979	185,767,086
1980	202,419,795
1981	220,249,171
1982	231,364,839
1983	247,287,672
1984	276,271,526
1985	312,282,592

*Includes [illegible] and [illegible]

Table 3.5

Aircraft Sales and Use Tax—Fiscal Years 1976-1985

Fiscal Year Ending June 30	Amount*
1976	$ 396,287
1977	530,704
1978	652,920
1979	709,237
1980	769,482
1981	685,711
1982	1,098,769
1983	826,095
1984	828,118
1985	757,533

[illegible]

Table 3.6

Sales Tax Distribution—Fiscal Year 1984-1985

Counties	Share of State Tax	Local 1%	Total
Accomack	$ 1,558,159.00	$ 1,185,396.03	$ 2,743,555.03
Albemarle	2,166,647.00	2,961,114.66	5,127,761.66
Alleghany	841,599.00	378,799.59	1,220,398.59
Amelia	523,131.00	180,459.62	703,590.62
Amherst	1,397,676.00	974,870.94	2,372,546.94
Appomattox	753,995.00	367,762.20	1,121,757.20
Arlington	5,336,128.00	11,412,386.77	16,748,514.77
Augusta	2,726,217.00	1,835,141.58	4,561,358.58
Bath	283,030.00	444,771.39	727,801.39
Bedford	2,271,722.00	654,640.68	2,926,362.68
Bland	360,150.00	61,381.40	421,531.40
Botetourt	1,281,370.00	518,721.91	1,800,091.91
Brunswick	982,615.00	352,826.51	1,335,441.51
Buchanan	2,574,719.00	1,188,628.21	3,763,347.21
Buckingham	644,928.00	200,732.65	845,660.65
Campbell	3,455,504.00	1,436,326.40	4,891,830.40
Caroline	1,114,647.00	384,346.89	1,498,993.89
Carroll	1,412,151.00	496,008.84	1,908,159.84
Charles City	309,237.00	39,811.69	349,048.69
Charlotte	794,681.00	233,236.97	1,027,917.97
Chesterfield	9,991,137.00	8,831,056.91	18,822,193.91
Clarke	527,372.00	282,341.46	809,713.46
Craig	215,392.00	56,644.55	272,036.55
Culpeper	1,323,798.00	1,207,470.44	2,531,268.44
Cumberland	546,841.00	123,723.14	670,564.14

Table 3.6

Sales Tax Distribution—Fiscal Year 1984-1985, continued

Counties	Share of State Tax	Local 1%	Total
Dickenson	$ 1,264,148.00	$ 481,544.93	$ 1,745,692.93
Dinwiddie	1,090,436.00	350,044.82	1,440,480.82
Essex	496,176.00	583,606.53	1,079,782.53
Fairfax	37,485,425.00	45,751,592.08	83,237,017.08
Fauquier	2,267,480.00	1,674,960.19	3,942,440.19
Floyd	616,476.00	194,078.75	810,554.75
Fluvanna	479,453.00	155,973.05	635,426.05
Franklin	1,891,854.00	979,120.48	2,870,974.48
Frederick	2,246,266.00	1,594,356.09	3,840,622.09
Giles	1,019,306.00	656,668.86	1,675,974.86
Gloucester	1,275,380.00	967,811.40	2,243,191.40
Goochland	602,497.00	325,013.81	927,510.81
Grayson	860,817.00	217,830.91	1,078,647.91
Greene	559,320.00	135,337.95	694,657.95
Greensville	716,809.00	295,642.98	1,012,451.98
Halifax	1,807,994.00	668,364.86	2,476,358.86
Hanover	3,216,404.00	3,146,689.21	6,363,093.21
Henrico	9,908,526.00	16,384,029.07	26,292,555.07
Henry	3,323,974.00	1,980,242.78	5,304,216.78
Highland	123,794.00	55,833.07	179,627.07
Isle of Wight	1,310,321.00	743,156.87	2,053,477.87
James City	1,341,269.00	2,324,904.31	3,666,173.31
King George	608,489.00	211,071.74	819,560.74
King & Queen	437,025.00	45,222.94	482,247.94
King William	580,287.00	312,107.71	892,394.71
Lancaster	412,565.00	557,679.58	970,244.58
Lee	1,684,200.00	598,019.60	2,282,219.60
Loudoun	3,710,331.00	4,625,450.53	8,335,781.53
Louisa	1,153,830.00	419,331.46	1,573,161.46
Lunenburg	681,617.00	259,844.29	941,461.29
Madison	602,250.00	282,457.39	884,707.39
Mathews	391,350.00	176,634.78	567,984.78
Mecklenburg	1,617,560.00	1,298,804.12	2,916,364.12
Middlesex	365,892.00	250,457.36	616,349.36
Montgomery	2,819,561.00	2,736,083.67	5,555,644.67
Nelson	673,879.00	302,659.85	976,538.85
New Kent	637,191.00	184,628.36	821,819.36
Northampton	923,467.00	564,866.70	1,488,333.70
Northumberland	441,515.00	217,020.45	658,535.45
Nottoway	826,375.00	482,600.57	1,308,975.57
Orange	1,040,770.00	679,390.96	1,720,160.96
Page	1,078,457.00	672,415.39	1,750,872.39
Patrick	955,660.00	325,907.02	1,281,567.02
Pittsylvania	3,658,169.00	1,016,430.54	4,674,599.54
Powhatan	746,759.00	161,957.34	908,716.34

Table 3.6

Sales Tax Distribution—Fiscal Year 1984-1985 continued

Counties	Share of State Tax	Local 1%	Total
Prince Edward	$ 930,703.00	$ 835,602.62	$ 1,766,305.62
Prince George	1,516,230.00	399,109.48	1,915,339.48
Prince William	10,855,702.00	7,786,535.83	18,642,237.83
Pulaski	2,110,493.00	1,434,448.19	3,544,941.19
Rappahannock	314,728.00	94,941.68	409,669.68
Richmond	383,861.00	612,474.27	996,335.27
Roanoke	4,255,923.00	3,944,610.87	8,200,533.87
Rockbridge	861,816.00	538,280.11	1,400,096.11
Rockingham	3,049,679.00	1,348,727.32	4,398,406.32
Russell	1,950,256.00	791,287.40	2,741,543.40
Scott	1,428,376.00	702,428.75	2,130,804.75
Shenandoah	1,486,279.00	1,051,674.34	2,537,953.34
Smyth	1,960,241.00	1,176,380.80	3,136,621.80
Southampton	1,047,258.00	231,395.55	1,278,653.55
Spotsylvania	2,551,508.00	2,655,845.21	5,207,353.21
Stafford	2,956,833.00	1,233,876.41	4,190,709.41
Surry	332,947.00	88,164.64	421,111.64
Sussex	753,995.00	286,018.96	1,040,013.96
Tazewell	3,203,424.00	2,321,991.36	5,525,415.36
Warren	1,296,345.00	952,135.27	2,248,480.27
Washington	2,718,481.00	1,454,183.17	4,172,664.17
Westmoreland	792,681.00	380,017.09	1,172,698.09
Wise	3,017,731.00	1,983,624.67	5,001,355.67
Wythe	1,534,697.00	1,144,527.08	2,679,224.08
York	2,427,214.00	1,508,133.09	3,935,347.09
Total Counties	$197,081,571.00	$166,812,860.94	$363,894,431.94

Cities	Share of State Tax	Local 1%	Total
Alexandria	$ 3,674,889.00	$ 9,284,458.88	$ 12,959,347.88
Bedford	313,730.00	409,522.99	723,252.99
Bristol	954,413.00	1,978,836.59	2,933,249.59
Buena Vista	398,337.00	273,368.79	671,705.79
Charlottesville	1,475,297.00	3,948,338.08	5,423,635.08
Chesapeake	7,467,085.00	5,661,116.92	13,128,201.92
Clifton Forge	235,109.00	216,133.22	451,242.22
Colonial Heights	899,005.00	866,845.45	1,765,850.45
Covington	390,102.00	623,662.01	1,013,764.01
Danville	2,673,305.00	3,454,504.19	6,127,809.19
Emporia	253,828.00	493,106.95	746,934.95
Fairfax	1,037,026.00	4,490,608.61	5,527,634.61
Falls Church	371,632.00	2,241,389.34	2,613,021.34
Franklin	395,843.00	540,921.24	936,764.24
Fredericksburg	778,955.00	2,147,448.17	2,926,403.17

Table 3.6

Sales Tax Distribution—Fiscal Year 1984-1985, continued

Cities	Share of State Tax	Local 1%	Total
Galax	$ 283,030.00	$ 799,105.39	$ 1,082,135.39
Hampton	6,168,992.00	8,140,634.14	14,309,626.14
Harrisonburg	818,641.00	3,015,580.58	3,834,221.58
Hopewell	1,332,784.00	1,037,494.75	2,370,278.75
Lexington	204,659.00	379,459.08	584,118.08
Lynchburg	3,113,075.00	5,564,849.94	8,677,924.94
Manassas	930,205.00	2,275,358.10	3,205,563.10
Manassas Park	464,478.00	117,708.66	582,186.66
Martinsville	805,161.00	1,544,275.06	2,349,436.06
Newport News	8,993,797.00	6,601,362.09	15,595,159.09
Norfolk	12,230,415.00	17,925,637.17	30,156,052.17
Norton	329,453.00	559,274.17	888,727.17
Petersburg	1,954,001.00	3,134,594.15	5,088,595.15
Poquoson	608,738.00	190,253.09	798,991.09
Portsmouth	5,946,864.00	4,614,628.19	10,561,492.19
Radford	499,670.00	474,178.97	973,848.97
Richmond	12,820,185.00	18,402,435.57	31,222,620.57
Roanoke	6,254,103.00	9,244,832.41	15,498,935.41
Salem	1,118,391.00	2,210,381.06	3,328,772.06
South Boston	400,582.00	580,855.73	981,437.73
Staunton	932,199.00	1,378,088.55	2,310,287.55
Suffolk	3,117,817.00	1,929,492.02	5,047,309.02
Virginia Beach	19,018,131.00	17,618,549.09	36,636,680.09
Waynesboro	716,309.00	979,868.31	1,696,177.31
Williamsburg	179,202.00	2,420,388.98	2,599,590.98
Winchester	915,477.00	2,640,092.69	3,555,569.69
Total Cities	$111,474,915.00	$150,409,639.37	$261,884,554.37
Aggregate	$308,556,486.00	$317,222,500.31	$625,778,986.31

Note: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1

Other State Taxes

Inheritance Taxes—Fiscal Years 1976-1985*

Fiscal Year Ending June 30	Amount
1976	$17,437,402
1977	19,032,356
1978	23,359,432
1979	25,635,089
1980	26,950,815
1981	12,299,091
1982	2,720,530
1983	1,273,365
1984	779,992
1985	450,791

**Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.*

Table 4.2

Gift Taxes—Fiscal Years 1976-1985

Fiscal Year Ending June 30	Amount
1976	$1,612,537
1977	5,205,340
1978	1,141,088
1979	1,035,169
1980	797,336
1981	344,216
1982	435,278
1983	63,307
1984	327,402
1985	172,469

**Gift tax repealed and replaced with an estate tax effective January 1, 1980.*

Table 4.3

Estate Taxes—Fiscal Years 1981-1985*

Fiscal Year Ending June 30	Amount
1981	$ 8,174,071
1982	19,621,952
1983	17,378,685
1984	26,117,751
1985	28,475,941

*Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Table 4.4

State Recordation Taxes—Fiscal Years 1976-1985

Fiscal Year Ending June 30	Amount
1976	$18,388,408
1977	24,809,919
1978	29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951

Table 4.5

Taxes on Capital Not Otherwise Taxed—Tax Years 1975-1984

Taxable Year	Amount*
1975	$ 7,699,497
1976	8,222,430
1977	8,987,655
1978	9,844,694
1979	11,120,488
1980	12,322,012
1981	13,862,882
1982	15,219,080
1983	11,388,070
1984	11,336,660

*Includes penalty and interest.

Table 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1984 and the State Tax Thereon at Thirty Cents Per $100 Valuation

Counties	Value	Tax, Penalty and Interest
Accomack	$ 3,092,870	$ 9,278.61
Albemarle	78,929,592	237,621.92
Alleghany	19,549,349	58,648.05
Amelia	1,094,431	3,283.29
Amherst	8,394,550	25,183.65
Appomattox	9,683,448	31,605.94
Arlington	85,995,999	258,077.54
Augusta	30,146,662	91,923.15
Bath	286,673	860.02
Bedford	7,318,653	22,018.84
Bland	1,000	3.00
Botetourt	4,495,258	13,485.77
Brunswick	2,157,929	6,511.79
Buchanan	26,377,077	79,131.23
Buckingham	6,133,563	18,400.69
Campbell	38,847,705	116,849.53
Caroline	6,155,705	18,467.11
Carroll	5,819,398	17,480.71
Charles City	—	—
Charlotte	3,837,875	11,513.63
Chesterfield	96,464,522	290,154.24
Clarke	3,550,674	10,652.02
Craig	28,833	86.50
Culpeper	22,488,715	67,466.14
Cumberland	68,903	206.71
Dickenson	236,954	710.86
Dinwiddie	4,992,040	15,139.34
Essex	2,387,876	7,163.63
Fairfax	159,373,664	478,647.01
Fauquier	11,614,370	34,859.62
Floyd	2,372,870	7,118.61
Fluvanna	990,960	3,418.31
Franklin	24,227,561	72,746.68
Frederick	20,217,730	60,784.27
Giles	32,351,159	97,212.70
Gloucester	1,366,054	4,112.93
Goochland	4,332,794	13,028.52
Grayson	8,091,946	24,275.84
Greene	29,300	87.90
Greensville	2,849,584	8,554.81
Halifax	16,637,232	49,911.69
Hanover	16,291,611	49,020.86
Henrico	67,542,175	202,639.19
Henry	106,617,716	319,858.94
Highland	67,623	202.87
Isle of Wight	42,829,507	128,488.52
James City	33,449,186	100,347.56
King George	1,507,739	4,523.22
King and Queen	599,254	1,800.16
King William	12,322,839	36,968.52

Table 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1984 and the State Tax Thereon at Thirty Cents Per $100 Valuation, continued

Counties	Value	Tax, Penalty and Interest
Lancaster	$ 2,356,997	$ 7,070.99
Lee	3,343,077	10,029.23
Loudoun	11,027,101	33,241.81
Louisa	4,129,146	12,428.37
Lunenburg	6,705,333	20,116.00
Madison	846,600	2,539.80
Mathews	283,896	923.12
Mecklenburg	11,206,790	33,620.37
Middlesex	32,534	97.60
Montgomery	26,809,135	80,429.40
Nelson	611,600	1,834.80
New Kent	873,127	2,619.38
Northampton	5,308,166	15,924.50
Northumberland	6,623,964	19,871.89
Nottoway	1,989,986	6,080.96
Orange	19,112,075	57,675.85
Page	20,507,209	61,936.10
Patrick	11,496,500	34,489.50
Pittsylvania	96,852,138	290,556.42
Powhatan	419,907	1,259.72
Prince Edward	4,821,911	14,478.25
Prince George	18,235,563	54,706.69
Prince William	8,072,118	24,251.84
Pulaski	65,305,196	197,759.50
Rappahannock	—	—
Richmond	2,628,000	7,890.65
Roanoke	24,126,895	74,415.38
Rockbridge	8,792,833	26,474.77
Rockingham	57,051,673	171,199.43
Russell	18,199,084	54,597.25
Scott	4,684,394	14,074.14
Shenandoah	25,079,692	75,268.88
Smyth	30,645,985	93,453.85
Southampton	11,066,418	33,355.12
Spotsylvania	13,429,537	40,391.60
Stafford	7,151,634	21,465.34
Surry	146,403	439.21
Sussex	2,090,174	6,270.52
Tazewell	42,050,103	131,859.51
Warren	10,515,173	31,642.01
Washington	36,725,800	110,267.38
Westmoreland	3,444,672	10,565.64
Wise	18,038,163	54,114.49
Wythe	16,219,501	48,658.50
York	9,596,724	28,846.37
Total Counties	**$1,702,872,055**	**$ 5,129,724.77**

Table 4.6

Assessed Value of Capital Not Otherwise Taxed for the Tax Year 1984 and the State Tax Thereon at Thirty Cents Per $100 Valuation, continued

Cities	Value	Tax, Penalty and Interest
Alexandria	$ 17,380,691	$ 52,219.14
Bedford	12,097,901	36,293.70
Bristol	15,865,787	47,601.35
Buena Vista	12,368,928	37,108.78
Charlottesville	18,028,274	54,152.23
Chesapeake	101,311,681	304,445.56
Clifton Forge	42,661	127.98
Colonial Heights	6,335,591	19,014.77
Covington	3,951,414	11,854.24
Danville	128,699,307	386,153.68
Emporia	8,396,852	25,241.19
Fairfax	4,426,930	13,286.79
Falls Church	2,489,583	7,475.44
Franklin	1,087,097	3,261.29
Fredericksburg	16,290,190	48,919.14
Galax	18,227,213	54,695.22
Hampton	36,542,887	109,721.96
Harrisonburg	26,578,964	79,736.89
Hopewell	70,841,157	212,525.47
Lexington	33,047	101.14
Lynchburg	87,130,101	261,536.59
Manassas	83,661,691	250,986.93
Manassas Park	64,697	194.09
Martinsville	97,742,767	293,417.46
Newport News	54,200,426	162,676.00
Norfolk	75,400,154	226,838.46
Norton	1,849,630	5,548.89
Petersburg	34,302,005	103,085.77
Poquoson	29,123	93.67
Portsmouth	23,889,738	71,918.45
Radford	7,032,779	21,934.73
Richmond	755,315,595	2,266,998.88
Roanoke	103,130,144	311,746.24
Salem	21,360,437	64,157.42
South Boston	2,620,414	7,863.70
Staunton	1,354,947	4,069.02
Suffolk	67,175,827	202,629.80
Virginia Beach	34,663,849	106,364.50
Waynesboro	53,353,419	160,068.36
Williamsburg	131,987	395.96
Winchester	60,158,223	180,474.67
Total Cities	$2,065,564,108	$ 6,206,935.55
Aggregate	$3,768,436,163	$11,336,660.32

Table 4.7

Statement Showing Assessment for the Tax Year Beginning January 1, 1985, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$907,789,690	$1,593,503,410	$2,501,293,100
Deductions of assessed value of real estate otherwise taxed in this State	243,204,842	525,105,595	768,310,437
Deductions of book value of tangible personal property otherwise taxed in this State	22,439,861	24,154,995	46,594,856
Reserve for loan losses included in undivided profits or capital reserves	1,486,323	6,597,338	8,038,661
Other deductions (Total)	132,323,219	241,986,400	374,309,619
(a) U.S. obligations	130,780,642	138,829,872	269,610,514
(b) Surplus and retained earnings of non-banking subsidiaries	1,615,950	97,232,827	98,848,777
(c) Miscellaneous deductions	(73,373)	5,923,701	5,850,328
Net taxable capital	508,335,445	795,659,082	1,303,994,527
Taxes at $1.00 per $100.00 of net capital	5,083,354	7,956,591	13,039,945*

*Of this amount, $2,608,738 was paid into the State Treasury, $10,420,860 was paid into the treasuries of certain counties, cities and towns, and a credit of $4,997 was given to certain counties and $5,350 to certain cities.

Table 4.8

Franchise Tax on Net Capital of Bank and Trust Companies—Fiscal Years 1976-1985

Fiscal Year Ending June 30	State Taxes	Local Taxes
1976	$3,831,918	$ 5,549,443
1977	3,727,253	5,480,023
1978	3,161,065	5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,040	7,118,348
1982	2,640,577	10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860

Table 4.9

*Malt Beverage Excise Taxes –
Fiscal Years 1976-1985*

Fiscal Year Ending June 30	Amount
1976	$21,069,462
1977	27,518,900
1978	29,653,762
1979	31,262,150
1980	31,465,473
1981	32,773,246
1982	33,059,580
1983	33,661,946
1984	34,873,153
1985	31,756,775

Table 4.10

*Tobacco Products Excise Taxes –
Fiscal Years 1976-1985*

Fiscal Year Ending June 30	Amount
1976	$17,621,726
1977	17,785,637
1978	17,925,900
1979	17,478,106
1980	17,282,633
1981	17,865,880
1982	17,838,405
1983	17,478,765
1984	16,994,671
1985	17,040,898

Table 4.11

*Miscellaneous Excise Taxes—
Fiscal Years 1976-1985*

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs	Soybeans
1976	$ 476,916	$ 39,743	$130,232	$ 60,832	$ 54,192
1977	515,961	44,727	145,475	63,362	46,892
1978	537,238	48,394	137,572	70,468	34,984
1979	593,431	51,786	129,741	74,501	63,687
1980	615,704	49,059	133,215	114,915*	63,552
1981	663,101	78,408	63,229	155,311	45,523
1982	924,242**	82,956	135,880	146,159	59,320
1983	1,071,065	118,725	159,463	132,194	129,168***
1984	1,207,326****	121,477	148,898****	156,907	135,879
1985	1,297,400	152,800	255,305*****	158,804	124,615

*Rate increase July 1, 1979

**Rate increase July 1, 1981

***Rate increase July 1, 1982

****Rate increase July 1, 1983

*****Rate increase July 1, 1984

Table 5.1

Local Property Taxes

Assessed Values—Tax Years 1975-1984

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1975	$ 20,767,372,533	$ 3,026,576,949	$ 759,115,562	$166,848,637	$ 1,858,890,301
1976	22,922,446,522	3,477,870,902	885,358,258	173,006,716	1,951,364,912
1977	47,623,494,666	4,096,625,888	959,261,397	203,753,988	3,910,383,865
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281

Table 5.2
Local Property Taxes
Levies Assessed—Tax Years 1975-1984

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1975	$ 610,901,609.61	$121,229,847.04	$20,868,940.11	$2,654,139.66	$57,303,262.78
1976	696,312,621.86	145,637,866.32	24,683,346.55	2,806,321.99	63,732,589.23
1977	768,653,095.58	165,350,365.42	27,192,011.88	3,421,990.83	71,968,138.81
1978	829,872,932.86	187,603,225.26	29,844,572.72	3,956,842.68	74,339,748.75
1979	874,707,772.04	215,557,561.59	35,154,136.65	4,285,013.01	76,748,829.49
1980	982,371,259.17	237,316,821.10	40,940,988.40	4,909,406.13	78,580,197.13
1981	1,114,746,631.95	271,128,547.31	47,116,160.69	4,936,231.62	85,820,685.85
1982	1,226,657,479.03	315,402,776.41	51,354,597.03	5,049,299.48	89,886,934.87
1983	1,303,507,153.00	345,657,755.97	58,255,469.54	4,849,875.16	96,912,650.31
1984	1,413,092,177.08	423,088,766.42	62,753,597.42	5,163,738.27	96,260,001.32

Table 5.3
Local Property Taxes
Average Nominal Tax Rates—Tax Years 1975-1984*

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1975	$2.94	$4.01	$2.75	$1.59	$3.08
1976	3.04	4.19	2.79	1.62	3.27
1977	1.61	4.04	2.83	1.68	1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	.98
1982	1.03	3.72	2.33	1.37	.90
1983	1.02	3.72	2.37	1.36	.87
1984	1.02	3.63	2.41	1.36	.85

*Per $100 of Assessed Value.

Table 5.4
Real Estate

Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1984—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Accomack	602	$ 335,316,400	$ 306,033,600	$ 322,325,960	$ 657,642,360	$ 628,359,560	$ 4,022,673.79
Albemarle	741	805,859,680	531,134,650	1,148,004,050	1,953,863,730	1,679,138,700	12,929,366.00
Alleghany	444	65,363,241	55,397,200	135,853,212	201,216,453	191,250,412	1,415,253.00
Amelia	366	158,318,990	127,571,700	80,941,400	239,260,390	208,513,100	1,000,862.88
Amherst	470	153,659,770	141,010,460	282,723,740	436,383,510	423,734,200	2,669,532.09
Appomattox	345	91,314,140	91,314,140	112,819,070	204,133,210	204,133,210	1,143,145.98
Arlington	24	3,699,635,000	3,699,635,000	5,083,788,400	8,783,423,400	8,783,423,400	85,199,206.98
Augusta	986	480,299,280	343,484,413	766,057,550	1,246,356,830	1,109,541,963	6,657,252.10
Bath	540	64,834,920	64,834,920	98,852,000	163,686,920	163,686,920	638,378.99
Bedford	764	405,005,910	308,713,675	509,434,720	914,440,630	818,148,395	4,090,956.05
Bland	369	46,704,630	38,161,500	48,883,100	95,587,730	87,044,600	565,789.90
Botetourt	549	198,506,880	151,372,700	307,601,870	506,108,750	458,974,570	3,442,304.94
Brunswick	579	202,586,080	202,586,080	118,187,118	320,773,198	320,773,198	1,507,640.43
Buchanan	508	483,981,000	483,981,000	408,758,000	892,739,000	892,739,000	3,749,503.80
Buckingham	582	178,861,900	178,861,900	99,654,800	278,516,700	278,516,700	946,956.78
Campbell	511	256,861,510	218,412,260	557,019,820	813,881,330	775,432,080	3,489,449.46
Caroline	549	206,390,170	183,203,570	180,314,506	386,704,676	363,518,076	1,817,590.38
Carroll	494	180,835,770	180,835,770	229,124,995	409,960,765	409,960,765	1,967,811.71
Charles City	204	75,634,690	75,634,690	62,453,263	138,087,953	138,087,953	1,449,923.50
Charlotte	471	123,319,300	123,319,300	85,440,120	208,759,420	208,759,420	835,037.68
Chesterfield	446	1,393,699,110	1,263,984,590	2,747,880,260	4,141,579,370	4,011,864,850	39,316,275.53
Clarke	174	167,367,600	121,035,200	185,232,400	352,600,000	306,267,600	2,143,873.20
Craig	336	52,493,250	52,493,250	38,338,190	90,831,440	90,831,440	499,572.93
Culpeper	389	319,655,431	204,608,548	397,683,501	717,338,932	602,294,049	3,673,994.40
Cumberland	292	77,079,400	77,079,400	84,326,200	161,405,600	161,405,600	500,357.35
Dickenson	335	207,263,272	207,263,272	170,341,578	377,604,850	377,604,850	1,888,024.32
Dinwiddie	501	189,181,340	138,029,790	171,296,187	360,477,527	309,325,977	2,505,540.43
Essex	264	132,168,850	132,168,850	112,780,680	244,949,530	244,949,530	1,102,272.90
Fairfax	409	8,083,704,705	8,078,065,150	18,414,891,120	26,498,595,825	26,492,956,270	388,985,850.00
Fauquier	660	880,017,420	567,326,760	843,675,140	1,723,692,560	1,411,001,900	8,889,312.11
Floyd	383	120,240,110	120,240,110	118,306,850	238,546,960	238,546,960	1,312,008.31
Fluvanna	288	168,771,530	118,281,580	144,953,688	313,725,218	263,235,268	1,448,922.00
Franklin	721	318,133,332	277,099,802	462,270,790	780,404,122	729,370,592	3,327,159.75
Frederick	427	384,664,120	292,164,445	530,227,600	914,891,720	822,392,045	4,769,873.86
Giles	363	84,510,800	62,828,400	168,254,800	252,765,600	231,083,200	1,525,149.12
Gloucester	257	302,509,840	251,446,990	330,879,182	633,389,022	582,326,172	3,518,678.01
Goochland	295	212,799,050	199,912,700	159,581,800	372,380,850	359,494,500	2,336,714.85
Grayson	451	143,157,600	143,157,600	132,643,000	275,800,600	275,800,600	1,003,963.14
Greene	153	102,485,795	71,828,465	104,072,520	206,558,315	175,900,985	1,319,257.39
Greensville	300	102,783,710	102,783,710	95,065,700	197,849,410	197,849,410	791,397.64
Halifax	803	251,608,100	251,608,100	242,221,680	493,829,780	493,829,780	1,777,787.21
Hanover	471	570,772,100	429,916,240	867,875,940	1,438,648,040	1,297,792,180	8,645,144.10
Henrico	234	1,264,931,511	1,220,741,311	3,345,901,949	4,610,833,460	4,566,643,260	44,776,580.92
Henry	384	236,343,090	231,010,800	670,996,010	907,339,100	902,006,810	4,870,836.01
Highland	416	88,263,600	88,263,600	36,656,100	124,919,700	124,919,700	474,694.86
Isle of Wight	360	279,889,165	165,703,924	315,688,484	595,577,649	481,392,408	2,455,101.29
James City	177	355,368,153	301,063,953	543,887,203	899,255,356	844,951,156	5,830,162.98
King George	183	115,443,000	81,292,800	141,304,200	256,747,200	222,597,000	1,825,295.40
King & Queen	327	101,621,660	101,621,660	50,254,280	151,875,940	151,875,940	1,123,880.83
King William	286	140,678,900	94,103,900	126,125,200	266,804,100	220,229,100	1,298,135.16
Lancaster	153	191,555,600	191,555,600	237,299,200	428,854,800	428,854,800	1,458,106.32
Lee	438	153,074,722	153,074,722	193,744,180	346,818,902	346,818,902	2,194,261.53
Loudoun	517	1,295,436,860	847,790,800	1,466,203,830	2,761,640,690	2,313,994,630	25,453,940.93
Louisa	517	238,908,405	161,210,939	160,115,895	399,024,300	321,326,834	1,124,651.01
Lunenburg	443	151,443,300	151,443,300	120,907,500	272,350,800	272,350,800	1,198,343.52
Madison	327	187,233,350	111,007,770	152,991,100	340,224,450	263,998,870	1,478,393.67
Mathews	105	132,642,202	132,642,202	149,136,172	281,778,374	281,778,374	1,408,891.87
Mecklenburg	675	137,499,000	137,499,000	212,042,000	349,541,000	349,541,000	1,747,705.00
Middlesex	138	156,708,950	132,244,880	174,938,300	331,647,250	307,183,180	1,198,015.72
Montgomery	392	334,853,620	298,316,450	707,053,810	1,041,907,430	1,005,370,260	6,937,063.23
Nelson	471	192,605,072	154,450,257	198,706,080	391,311,152	353,156,337	2,083,624.25
New Kent	221	170,943,910	166,041,210	121,012,800	291,956,710	287,054,010	2,152,905.00

Table 5.4
Real Estate

Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1984—by Locality, continued

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Northampton	355	$ 136,311,900	$ 136,311,900	$ 120,561,700	$ 256,873,600	$ 256,873,600	$ 1,967,976.64
Northumberland	223	192,516,431	192,516,431	197,453,028	389,969,459	389,969,459	1,793,859.93
Nottoway	308	122,600,790	109,735,760	143,708,220	266,309,010	253,443,980	912,398.55
Orange	355	253,486,000	198,295,200	307,430,480	560,916,480	505,725,680	2,730,918.67
Page	316	162,730,950	105,040,430	257,574,470	420,305,420	362,614,900	1,921,860.98
Patrick	469	92,870,450	92,870,450	138,349,060	231,219,510	231,219,510	1,502,926.97
Pittsylvania	1,012	378,500,940	321,200,505	661,150,310	1,039,651,250	982,350,815	3,438,238.75
Powhatan	272	146,535,551	109,892,256	146,951,343	293,486,894	256,843,599	1,541,061.59
Prince Edward	357	99,588,890	96,548,240	111,363,000	210,951,890	207,911,240	1,081,138.46
Prince George	281	167,805,500	114,347,486	214,972,320	382,777,820	329,319,806	2,436,966.90
Prince William	352	1,414,590,500	1,259,261,980	2,848,838,570	4,263,429,070	4,108,100,550	61,072,337.44
Pulaski	340	149,973,410	132,624,660	384,615,140	534,588,550	517,239,800	2,793,094.81
Rappahannock	267	146,404,610	103,714,100	104,004,930	250,409,540	207,719,030	1,038,595.15
Richmond	203	51,765,130	51,765,130	65,902,510	117,667,640	117,667,640	823,673.48
Roanoke	246	398,385,720	167,290,690	1,149,089,011	1,547,474,731	1,316,379,701	17,440,824.08
Rockbridge	606	164,303,440	130,150,090	196,012,680	360,316,120	326,162,770	2,120,060.14
Rockingham	853	498,624,700	355,105,238	779,738,280	1,278,362,980	1,134,843,518	4,879,833.78
Russell	483	221,427,822	164,177,548	224,062,924	445,490,746	388,240,472	2,523,563.04
Scott	536	102,525,925	102,525,925	150,992,713	253,518,638	253,518,638	1,825,334.12
Shenandoah	507	310,298,400	224,676,600	394,127,600	704,426,000	618,804,200	3,403,423.10
Smyth	435	151,095,108	121,188,947	314,168,848	465,263,956	435,357,795	2,176,788.98
Southampton	603	260,309,000	260,309,000	213,563,900	473,872,900	473,872,900	1,753,329.73
Spotsylvania	407	448,117,064	344,607,569	559,650,188	1,007,767,252	904,257,757	6,329,814.80
Stafford	277	402,476,375	303,716,675	700,648,900	1,103,125,275	1,004,365,575	12,152,749.46
Surry	306	140,268,984	140,268,984	62,229,600	202,498,584	202,498,584	789,744.49
Sussex	496	171,165,670	171,165,670	77,631,566	248,797,236	248,797,236	1,144,467.35
Tazewell	522	315,716,399	270,591,849	550,415,436	866,131,835	821,007,285	4,597,640.56
Warren	219	165,929,456	144,774,954	273,391,470	439,320,926	418,166,424	2,508,998.52
Washington	579	347,977,060	232,541,260	516,428,840	864,405,900	748,970,100	4,568,502.92
Westmoreland	238	170,488,811	145,888,941	212,208,735	382,697,546	358,097,676	2,578,304.22
Wise	413	267,397,355	267,397,355	406,908,000	674,305,355	674,305,355	1,921,818.52
Wythe	462	200,626,864	173,580,744	286,701,241	487,328,105	460,281,985	1,933,184.47
York	130	302,926,725	290,720,525	540,941,580	843,868,305	831,662,105	5,488,969.90
Total Counties	38,990	$36,959,539,726	$32,824,903,650	$59,597,789,386	$ 96,557,329,112	$ 92,422,693,036	$ 897,102,754.99

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Alexandria	15	$ 1,487,754,700	$ 1,487,754,700	$ 3,296,786,100	$ 4,784,540,800	$ 4,784,540,800	$ 67,462,025.00
Bedford	7	22,402,350	22,402,350	96,525,850	118,928,200	118,928,200	784,926.12
Bristol	12	62,278,818	62,278,818	249,187,838	311,466,656	311,466,656	3,457,281.11
Buena Vista	7	16,741,040	16,421,360	74,820,550	91,561,590	91,241,910	830,288.59
Charlottesville	10	183,136,500	183,136,500	709,757,300	892,893,800	892,893,800	10,089,699.94
Chesapeake	367	936,825,100	794,078,223	1,812,628,300	2,749,453,400	2,606,706,523	27,106,278.60
Clifton Forge	3	8,965,274	8,965,274	52,623,136	61,588,410	61,588,410	739,058.32
Colonial Heights	8	86,124,290	86,124,290	245,508,440	331,632,730	331,632,730	4,145,409.13
Covington	4	21,714,775	21,714,775	106,101,045	127,815,820	127,815,820	754,140.00
Danville	16	98,379,600	98,379,600	503,935,690	602,315,290	602,315,290	4,577,596.20
Emporia	2	19,354,680	19,354,680	76,721,290	96,075,970	96,075,970	691,747.35
Fairfax	6	263,536,200	263,536,200	598,098,400	861,634,600	861,634,600	10,167,288.28
Falls Church	2	183,115,600	183,115,600	339,926,800	523,042,400	523,042,400	5,125,815.52
Franklin	4	27,147,700	27,147,700	102,915,700	130,063,400	130,063,400	1,066,519.88
Fredericksburg	10	97,223,010	90,424,727	303,401,600	400,624,610	393,826,327	4,922,802.00
Galax	7	26,894,100	26,894,100	115,194,550	142,088,650	142,088,650	1,165,126.93
Hampton	72	474,801,800	470,365,800	1,759,671,400	2,234,473,200	2,230,037,200	26,537,442.68
Harrisonburg	18	156,636,000	145,530,504	439,757,300	596,393,300	585,287,804	4,214,072.19
Hopewell	11	83,295,400	83,295,400	301,203,500	384,498,900	384,498,900	4,229,487.90
Lexington	2	22,222,000	22,222,000	90,185,600	112,407,600	112,407,600	1,112,825.76
Lynchburg	50	219,091,330	212,341,130	1,022,672,060	1,241,763,390	1,235,013,190	13,832,147.72
Manassas	10	177,107,200	172,497,300	446,368,800	623,476,000	618,866,100	7,302,620.00
Manassas Park	2	32,391,254	32,391,254	74,538,940	106,930,194	106,930,194	1,924,743.00
Martinsville	10	66,896,550	66,896,550	263,256,200	330,152,750	330,152,750	2,509,160.90

Table 5.4
Real Estate
Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1984—by Locality, continued

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land**	Buildings and Improvements	Total Fair Market Values	Total Taxable Values***	Total Local Levies
Newport News	118	$ 665,736,658	$ 660,931,958	$ 2,510,416,092	$ 3,176,152,750	$ 3,171,348,050	$ 37,421,906.00
Norfolk	64	839,923,890	839,923,890	3,073,825,010	3,913,748,900	3,913,748,900	48,921,861.25
Norton	4	27,434,000	27,434,000	54,877,600	82,311,600	82,311,600	576,181.20
Petersburg	23	129,757,800	123,873,800	448,385,700	578,143,500	572,259,500	8,870,022.25
Poquoson	10	70,457,628	70,457,628	174,371,800	244,829,428	244,829,428	2,019,833.07
Portsmouth	46	385,023,580	383,661,620	1,205,085,270	1,590,108,850	1,588,746,890	21,448,083.02
Radford	8	41,127,880	40,721,730	167,700,350	208,828,230	208,422,080	1,521,481.19
Richmond	63	974,115,270	974,115,270	3,636,207,400	4,610,322,670	4,610,322,670	69,154,840.05
Roanoke	43	329,631,532	326,977,232	1,267,740,446	1,597,371,978	1,594,717,678	21,244,851.00
Salem	14	107,141,500	107,141,500	366,451,750	473,593,250	473,593,250	5,919,915.00
South Boston	5	23,415,770	23,415,770	88,603,010	112,018,780	112,018,780	1,052,976.39
Staunton	9	78,345,360	78,345,360	319,626,390	397,971,750	397,971,750	4,377,689.26
Suffolk	430	389,666,296	254,704,846	556,303,600	945,969,896	811,008,446	7,984,870.41
Virginia Beach	515	3,306,766,768	3,091,128,132	5,686,142,548	8,992,909,316	8,777,270,680	70,218,486.88
Waynesboro	7	72,144,050	72,144,050	279,363,800	351,507,850	351,507,850	3,550,229.00
Williamsburg	8	134,739,400	134,739,400	223,829,900	358,569,300	358,569,300	2,151,415.00
Winchester	9	113,476,800	113,476,800	392,447,200	505,924,000	505,924,000	4,806,278.00
Total Cities	1,828	$12,462,939,453	$11,920,461,821	$33,533,164,255	$ 45,996,103,708	$ 45,453,626,076	$ 515,989,422.09
Aggregate	40,818	$49,422,479,179	$44,745,365,471	$93,130,953,641	$142,553,432,820	$137,876,319,112	$1,413,092,177.08

*Virginia Department of Highways

**Represents use value of land under use value assessment

***Represents the value of land under use value assessment and fair market value of all other taxable real estate

Table 5.5
Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1984—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Values
Accomack	$ 76,778,299	$ 2,735,463	$ —	$ 79,513,762
Albemarle	113,515,380	8,813,950	—	122,329,330
Alleghany	13,834,562	12,970,120	—	26,804,682
Amelia	22,852,882	2,475,206	—	25,328,088
Amherst	23,505,057	3,793,680	2,775,860	30,074,597
Appomattox	15,840,577	2,651,240	1,941,585	20,433,402
Arlington	438,759,321	3,345,434	—	442,104,755
Augusta	75,295,000	13,627,680	—	88,922,680
Bath	14,567,740	45,000	1,223,170	15,835,910
Bedford	44,512,070	5,487,560	2,784,280	52,783,910
Bland	3,931,160	115,400	227,735	4,274,295
Botetourt	22,239,390	7,351,360	3,763,100	33,353,850
Brunswick	28,472,230	1,327,220	5,172,720	34,972,170
Buchanan	87,477,800	138,035,190	2,247,600	227,760,590
Buckingham	17,695,727	816,958	1,546,425	20,059,110
Campbell	90,694,720	27,701,180	9,223,500	127,619,400
Caroline	22,967,320	1,486,270	1,488,140	25,941,730
Carroll	28,363,760	2,029,825	2,288,080	32,681,665
Charles City	13,160,500	1,756,400	204,600	15,121,500
Charlotte	10,480,675	1,279,605	432,190	12,192,470
Chesterfield	393,458,048	193,028,454	—	586,486,502

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1984—by Locality, continued

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Values
Clarke	$ 20,491,685	$ 2,118,250	$ —	$ 22,609,935
Craig	3,064,570	37,610	108,240	3,210,420
Culpeper	28,255,007	10,862,260	7,189,469	46,306,736
Cumberland	9,439,170	—	1,425,034	10,864,204
Dickenson	12,564,323	8,953,971	408,492	21,926,786
Dinwiddie	37,762,760	2,404,463	—	40,167,223
Essex	20,198,454	673,994	2,175,701	23,048,149
Fairfax	2,328,071,163	66,490,898	—	2,394,562,061
Fauquier	104,040,690	8,780,400	18,900,170	131,721,260
Floyd	20,164,056	1,159,380	543,679	21,867,115
Fluvanna	16,107,185	825,490	856,365	17,789,040
Franklin	33,760,757	2,047,757	2,202,811	38,011,325
Frederick	66,903,650	16,770,255	4,748,218	88,422,123
Giles	17,067,070	12,304,660	2,064,840	31,436,570
Gloucester	42,987,676	566,090	—	43,553,766
Goochland	26,096,925	3,138,390	—	29,235,315
Grayson	6,775,330	1,568,810	316,000	8,660,140
Greene	5,092,270	297,313	—	5,389,583
Greensville	23,416,150	6,107,230	—	29,523,380
Halifax	24,839,400	13,115,840	—	37,955,240
Hanover	154,040,651	11,942,374	10,517,160	176,500,185
Henrico	627,372,923	86,021,512	—	713,394,435
Henry	33,812,292	22,307,219	—	56,119,511
Highland	4,447,500	34,220	156,800	4,638,520
Isle of Wight	53,813,633	230,793,489	—	284,607,122
James City	56,973,023	64,474,747	—	121,447,770
King George	22,661,960	1,277,440	—	23,939,400
King & Queen	18,446,690	2,725,200	559,620	21,731,510
King William	18,414,975	16,408,580	1,142,090	35,965,645
Lancaster	17,748,972	147,100	6,425,662	24,321,734
Lee	39,638,164	27,144,192	2,212,138	68,994,494
Loudoun	154,384,582	5,877,860	—	160,262,442
Louisa	21,399,865	2,519,000	3,236,882	27,155,747
Lunenburg	8,399,640	1,451,900	1,730,830	11,582,370
Madison	7,353,280	201,580	765,838	8,320,698
Mathews	19,503,466	—	—	19,503,466
Mecklenburg	30,002,500	7,151,400	8,682,200	45,836,100
Middlesex	22,115,860	184,750	1,428,150	23,728,760
Montgomery	37,896,160	4,005,800	4,443,170	46,345,130
Nelson	23,711,360	1,940,880	—	25,652,240
New Kent	24,741,800	1,232,000	—	25,973,800
Northampton	9,844,750	744,650	611,600	11,201,000
Northumberland	17,341,850	760,685	742,135	18,844,670
Nottoway	16,382,060	1,260,004	7,911,166	25,553,230
Orange	28,988,530	3,372,355	12,637,530	44,998,415
Page	41,186,443	6,476,145	1,665,530	49,328,118
Patrick	17,988,469	2,230,884	1,720,670	21,940,023
Pittsylvania	65,097,780	24,454,250	4,449,271	94,001,301
Powhatan	17,531,785	456,440	—	17,988,225

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1984—by Locality, continued

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Values
Prince Edward	$ 15,517,930	$ 1,630,950	$ 11,828,030	$ 28,976,910
Prince George	37,786,410	992,710	—	38,779,120
Prince William	339,191,548	19,164,477	75,490,434	433,846,459
Pulaski	31,797,800	10,772,390	3,244,270	45,814,460
Rappahannock	2,825,739	—	—	2,825,739
Richmond	15,414,680	1,807,396	1,096,300	18,318,376
Roanoke	162,083,042	24,694,128	—	186,777,170
Rockbridge	25,236,290	4,050,340	—	29,286,630
Rockingham	179,628,465	32,462,870	15,418,860	227,510,195
Russell	73,184,406	16,203,186	737,151	90,124,743
Scott	22,772,300	7,133,080	3,598,000	33,503,380
Shenandoah	73,236,200	27,014,900	13,931,900	114,183,000
Smyth	74,711,265	23,133,380	13,830,762	111,675,407
Southampton	44,436,028	6,119,443	4,463,193	55,018,664
Spotsylvania	71,251,347	12,879,646	27,637,863	111,768,856
Stafford	60,878,920	7,340,339	12,923,400	81,142,659
Surry	33,612,999	75,850	327,764	34,016,613
Sussex	20,438,302	6,637,192	4,927,537	32,003,031
Tazewell	126,759,844	40,809,007	7,209,056	174,777,907
Warren	45,405,661	15,423,420	—	60,829,081
Washington	73,535,208	59,431,458	—	132,966,666
Westmoreland	40,467,998	1,076,980	5,663,300	47,208,278
Wise	59,515,333	32,911,760	14,961,417	107,388,510
Wythe	70,627,182	11,464,889	16,382,228	98,474,299
York	60,347,200	12,779,810	—	73,127,010
Total Counties	$ 7,777,403,569	$1,492,702,513	$380,967,911	$ 9,651,073,993

Cities	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Values
Alexandria	$ 380,412,386	$ 7,386,096	$ —	$ 387,798,482
Bedford	12,985,705	16,703,060	—	29,688,765
Bristol	13,018,648	4,444,934	—	17,463,582
Buena Vista	7,629,805	3,990,873	—	11,620,678
Charlottesville	56,897,365	5,189,150	—	62,086,515
Chesapeake	206,571,159	22,528,100	—	229,099,259
Clifton Forge	5,768,730	5,846	—	5,774,576
Colonial Heights	32,320,712	8,205,400	—	40,526,112
Covington	8,681,315	14,466,560	—	23,147,875
Danville	75,243,693	17,424,389	—	92,668,082
Emporia	7,465,120	1,889,970	—	9,355,090
Fairfax	72,416,379	1,217,591	—	73,633,970
Falls Church	31,309,397	3,316,075	—	34,625,472
Franklin	13,383,631	1,327,692	—	14,711,323
Fredericksburg	42,209,246	11,625,100	—	53,834,346
Galax	3,871,325	3,340,070	—	7,211,395
Hampton	209,334,193	14,575,670	—	223,909,863
Harrisonburg	35,229,035	7,801,180	—	42,030,215

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Values Assessed on Property Books—Tax Year 1984—by Locality, continued

Cities	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Values
Hopewell	$ 25,570,666	$ 89,923,270	$ —	$ 115,493,936
Lexington	8,879,305	—	—	8,879,305
Lynchburg	55,970,272	52,836,025	—	108,806,297
Manassas	47,963,699	67,505,170	—	115,468,869
Manassas Park	8,987,277	—	—	8,987,277
Martinsville	25,450,776	22,134,052	—	47,584,828
Newport News	264,773,899	113,863,461	—	378,637,360
Norfolk	503,089,827	52,938,274	—	556,028,101
Norton	5,213,180	117,900	—	5,331,080
Petersburg	48,976,131	28,375,831	—	77,351,962
Poquoson	18,018,283	—	—	18,018,283
Portsmouth	279,327,615	24,764,454	—	304,092,069
Radford	13,423,920	6,483,600	—	19,907,520
Richmond	517,708,800	354,402,283	—	872,111,083
Roanoke	174,553,609	32,346,553	—	206,900,162
Salem	33,211,457	28,385,794	—	61,597,251
South Boston	11,241,485	1,179,480	—	12,420,965
Staunton	22,958,680	849,130	—	23,807,810
Suffolk	51,972,813	7,936,790	—	59,909,603
Virginia Beach	465,502,390	22,658,047	—	488,160,437
Waynesboro	19,493,360	19,339,900	—	38,833,260
Williamsburg	22,737,211	9,760	—	22,746,971
Winchester	49,989,200	38,756,709	—	88,745,909
Total Cities	$ 3,889,761,699	$1,110,244,239	—	$ 5,000,005,938
Grand Total	$11,667,165,268	$2,602,946,752	$380,967,911	$14,651,079,931

Table 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital
Local Levies Assessed on Property Books—Tax Year 1984—by Locality

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Accomack	$ 2,197,815.17	$ 240,823.33	$ —	$ 2,438,638.50
Albemarle	4,740,832.00	396,628.00	—	5,137,460.00
Alleghany	669,890.43	771,922.17	—	1,441,812.60
Amelia	419,147.65	44,553.72	—	463,701.37
Amherst	881,838.39	189,684.00	109,646.74	1,181,169.13
Appomattox	400,283.69	92,793.40	19,415.85	512,492.94
Arlington	20,841,205.18	158,908.19	—	21,000,113.37
Augusta	2,023,780.00	422,458.08	—	2,446,238.08
Bath	309,028.34	1,575.00	12,231.70	322,835.04
Bedford	1,203,628.75	241,452.64	61,254.16	1,506,335.55
Bland	117,132.35	8,424.20	16,624.65	142,181.20
Botetourt	1,084,265.09	441,081.60	195,681.20	1,721,027.89

Table 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital Local Levies Assessed on Property Books—Tax Year 1984—by Locality, continued

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Brunswick	$ 968,238.88	$ 61,052.12	$ 87,936.24	$ 1,117,227.24
Buchanan	1,400,435.22	2,691,686.21	44,952.00	4,137,073.43
Buckingham	386,608.57	22,057.87	15,464.25	424,130.69
Campbell	2,191,743.54	872,587.17	290,540.25	3,354,870.96
Caroline	624,677.83	49,790.11	49,852.92	724,320.86
Carroll	672,826.92	60,894.75	52,625.83	786,347.50
Charles City	418,170.83	26,521.64	5,728.80	450,421.27
Charlotte	234,593.64	40,947.36	13,830.08	289,371.08
Chesterfield	13,525,551.44	1,930,284.54	—	15,455,835.98
Clarke	811,895.90	21,182.50	—	833,078.40
Craig	90,888.33	2,068.55	3,788.40	96,745.28
Culpeper	1,297,281.19	543,113.00	179,736.73	2,020,130.92
Cumberland	364,572.15	—	5,700.14	370,272.29
Dickenson	380,440.17	1,253,555.94	42,891.67	1,676,887.78
Dinwiddie	1,695,141.58	96,178.52	—	1,791,320.10
Essex	652,010.45	23,589.79	81,589.01	757,189.25
Fairfax	95,986,832.58	2,493,409.00	—	98,480,241.58
Fauquier	3,505,537.23	302,923.80	1,890.04	3,810,351.07
Floyd	228,084.53	14,492.25	19,028.78	261,605.56
Fluvanna	526,919.00	30,543.00	13,273.00	570,735.00
Franklin	859,659.45	110,579.00	118,951.90	1,089,190.35
Frederick	2,582,887.08	729,506.26	189,928.72	3,502,322.06
Giles	783,605.46	885,935.52	99,112.32	1,768,653.30
Gloucester	1,171,443.08	18,397.93	—	1,189,841.01
Goochland	967,789.59	125,535.60	—	1,093,325.19
Grayson	158,016.86	102,780.21	21,454.46	282,251.53
Greene	448,214.33	2,229.82	—	450,444.15
Greensville	773,831.03	152,680.75	—	926,511.78
Halifax	695,904.23	511,517.76	—	1,207,421.99
Hanover	5,463,568.49	434,702.44	273,446.16	6,171,717.09
Henrico	23,790,815.00	1,723,092.00	—	25,513,907.00
Henry	1,644,592.50	2,061,187.03	—	3,705,779.53
Highland	108,960.72	1,368.80	6,272.00	116,601.52
Isle of Wight	1,896,671.66	1,800,189.14	—	3,696,860.80
James City	1,829,085.89	2,578,989.88	—	4,408,075.77
King George	555,062.69	25,548.80	—	580,611.49
King & Queen	136,500.93	20,166.44	3,637.55	160,304.92
King William	554,708.03	201,195.81	19,866.09	775,769.93
Lancaster	561,424.39	5,589.80	64,256.62	631,270.81
Lee	250,655.16	169,040.95	13,847.59	433,543.70
Loudoun	6,671,453.00	161,641.37	—	6,833,094.37
Louisa	422,893.12	42,823.00	21,039.76	486,755.88
Lunenburg	352,916.88	101,633.00	20,769.96	475,319.84
Madison	429,818.23	11,086.90	32,931.03	473,836.16
Mathews	442,428.70	—	—	442,428.70
Mecklenburg	693,847.00	232,420.50	125,891.90	1,052,159.40
Middlesex	553,913.48	5,542.50	17,852.11	577,308.09
Montgomery	1,656,846.03	303,239.10	306,578.73	2,266,663.86
Nelson	548,481.22	24,261.04	—	572,742.26

Table 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital Local Levies Assessed on Property Books—Tax Year 1984—by Locality, continued

Counties	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
New Kent	$ 683,067.75	$ 36,960.00	$ —	$ 720,027.75
Northampton	695,453.84	74,412.50	37,828.02	807,694.36
Northumberland	431,017.70	22,820.55	17,811.24	471,649.49
Nottoway	567,972.29	53,550.26	43,511.63	665,034.18
Orange	1,288,076.68	185,479.54	50,550.12	1,524,106.34
Page	509,568.22	80,951.83	24,983.40	615,503.45
Patrick	553,656.81	89,235.36	60,223.45	703,115.62
Pittsylvania	1,428,744.64	733,627.50	122,354.98	2,284,727.12
Powhatan	344,413.40	9,128.80	—	353,542.20
Prince Edward	554,141.69	53,005.88	82,796.21	689,943.78
Prince George	1,163,493.02	14,890.65	—	1,178,383.67
Prince William	13,538,561.86	191,644.77	528,434.73	14,258,641.36
Pulaski	910,958.13	517,074.72	155,724.96	1,583,757.81
Rappahannock	154,246.32	—	—	154,246.32
Richmond	498,122.24	33,127.18	38,370.50	569,619.92
Roanoke	5,564,957.26	740,823.84	—	6,305,781.10
Rockbridge	1,000,235.74	182,265.30	—	1,182,501.04
Rockingham	2,265,380.26	499,928.17	53,966.82	2,819,275.25
Russell	475,708.42	105,320.72	42,386.22	623,415.36
Scott	163,960.56	51,358.17	25,905.60	241,224.33
Shenandoah	1,213,876.93	497,074.16	83,591.40	1,794,542.49
Smyth	442,519.29	138,800.28	82,984.57	664,304.14
Southampton	1,450,788.84	146,866.63	22,316.12	1,619,971.59
Spotsylvania	1,469,968.57	321,991.32	27,639.09	1,819,598.98
Stafford	2,775,143.41	55,052.63	64,617.00	2,894,813.04
Surry	1,014,860.27	2,654.75	10,980.13	1,028,495.15
Sussex	670,343.02	282,080.70	49,275.37	1,001,699.09
Tazewell	2,185,515.63	816,180.14	309,989.53	3,311,685.30
Warren	1,014,193.47	308,468.40	—	1,322,661.87
Washington	758,520.00	665,632.31	—	1,424,152.31
Westmoreland	578,640.79	16,154.70	49,836.99	644,632.48
Wise	871,204.32	1,513,940.96	426,400.41	2,811,545.69
Wythe	540,751.43	92,865.62	91,740.44	725,357.49
York	2,493,494.26	562,689.18	—	3,056,183.44
Total Counties	$268,128,848.31	$35,186,121.32	$5,163,738.27	$308,478,707.90

Cities	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Alexandria	$ 16,313,102.00	$ 332,375.00	$ —	$ 16,645,477.00
Bedford	166,268.64	217,139.78	—	383,408.42
Bristol	467,608.85	177,797.36	—	645,406.21
Buena Vista	279,388.37	153,648.62	—	433,036.99
Charlottesville	2,465,915.94	227,803.69	—	2,693,719.63
Chesapeake	8,090,130.78	718,154.08	—	8,808,284.86
Clifton Forge	192,453.50	195.84	—	192,649.34
Colonial Heights	1,131,188.92	164,108.00	—	1,295,296.92
Covington	338,950.65	568,535.81	—	907,486.46
Danville	2,238,223.09	522,731.67	—	2,760,954.76

Table 5.6

Tangible Personal Property, Machinery and Tools, and Merchants' Capital Local Levies Assessed on Property Books—Tax Year 1984—by Locality, continued

Cities	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Total Local Levies
Emporia	$ 370,900.71	$ 94,498.50	$ —	$ 465,399.21
Fairfax	2,164,051.11	36,405.96	—	2,200,457.07
Falls Church	1,472,376.72	182,384.81	—	1,654,761.53
Franklin	441,665.33	26,553.84	—	468,219.17
Fredericksburg	1,430,805.10	58,125.76	—	1,488,930.86
Galax	193,050.47	236,142.98	—	429,193.45
Hampton	10,130,323.56	714,206.93	—	10,844,530.49
Harrisonburg	903,571.43	206,731.32	—	1,110,302.75
Hopewell	1,097,513.68	2,830,663.71	—	3,928,177.39
Lexington	479,516.72	—	—	479,516.72
Lynchburg	1,628,514.39	1,585,080.75	—	3,213,595.14
Manassas	1,321,443.00	1,890,145.00	—	3,211,588.00
Manassas Park	314,554.70	—	—	314,554.70
Martinsville	572,654.58	409,479.97	—	982,134.55
Newport News	11,858,852.89	3,074,313.47	—	14,933,166.36
Norfolk	18,303,923.97	847,132.38	—	19,151,056.35
Norton	178,073.50	6,484.50	—	184,558.00
Petersburg	1,506,787.09	879,650.76	—	2,386,437.85
Poquoson	749,719.47	—	—	749,719.47
Portsmouth	7,980,884.88	433,377.95	—	8,414,262.83
Radford	362,820.48	181,540.80	—	544,361.28
Richmond	18,547,825.22	6,733,643.64	—	25,281,468.86
Roanoke	6,452,139.00	1,196,823.00	—	7,648,962.00
Salem	1,026,008.35	923,229.35	—	1,949,237.70
South Boston	280,459.24	29,487.08	—	309,946.32
Staunton	915,573.54	33,965.20	—	949,538.74
Suffolk	2,138,454.00	361,124.00	—	2,499,578.00
Virginia Beach	26,997,260.53	226,580.47	—	27,223,841.00
Waynesboro	914,614.63	899,305.44	—	1,813,920.07
Williamsburg	792,744.35	341.60	—	793,085.95
Winchester	1,749,604.73	387,567.09	—	2,137,171.82
Total Cities	$154,959,918.11	$27,567,476.11	—	$182,527,394.22
Aggregate	$423,088,766.42	$62,753,597.42	$5,163,738.27	$491,006,102.12

Table 5.7

Public Service Corporations
Assessed Values and Local Levies—Tax Year 1984—by Locality

Counties	Total Assessed Values	Total Local Levies
Accomack	$ 46,240,552	$ 318,730.19
Albemarle	88,431,290	723,552.00
Alleghany	20,957,854	174,344.84
Amelia	12,986,214	65,605.63
Amherst	34,299,907	229,499.97
Appomattox	32,798,822	201,179.63
Arlington	398,437,975	3,525,381.61
Augusta	80,494,450	513,705.14
Bath	396,024,344	1,674,640.22
Bedford	103,636,700	561,609.94
Bland	7,006,868	50,444.35
Botetourt	65,835,157	517,424.66
Brunswick	24,615,180	122,078.65
Buchanan	77,244,835	362,259.72
Buckingham	47,206,234	185,458.49
Campbell	98,848,630	473,831.60
Caroline	36,040,990	199,093.32
Carroll	29,264,243	147,434.31
Charles City	12,011,470	133,894.79
Charlotte	32,705,769	136,430.95
Chesterfield	470,700,095	4,742,483.10
Clarke	16,552,641	120,334.13
Craig	5,719,300	41,496.55
Culpeper	46,630,270	312,601.99
Cumberland	26,038,028	100,770.49
Dickenson	27,243,296	178,957.91
Dinwiddie	47,175,092	394,492.66
Essex	8,924,235	42,518.22
Fairfax	775,754,783	11,678,601.00
Fauquier	91,100,448	620,558.70
Floyd	11,736,714	68,301.50
Fluvanna	95,336,369	581,187.00
Franklin	40,536,598	201,891.03
Frederick	66,034,194	410,618.27
Giles	70,747,440	540,754.14
Gloucester	24,529,800	160,326.59
Goochland	27,713,794	186,572.03
Grayson	14,081,852	56,679.54
Greene	12,459,789	101,359.56
Greensville	15,622,765	68,321.50
Halifax	55,025,776	212,400.42
Hanover	79,502,655	545,811.66
Henrico	220,602,746	2,291,963.00
Henry	57,483,930	330,348.53
Highland	10,908,716	43,121.72
Isle of Wight	38,009,850	209,633.18
James City	42,478,228	315,675.37
King George	14,994,697	125,694.14
King & Queen	5,926,464	45,208.95
King William	19,050,503	137,760.21

Table 5.7

Public Service Corporations
Assessed Values and Local Levies – Tax Year 1984 – by Locality, continued

Counties	Total Assessed Values	Total Local Levies
Lancaster	$ 14,251,135	$ 53,442.53
Lee	39,866,630	277,206.25
Loudoun	139,159,320	1,579,347.11
Louisa	1,342,697,480	4,728,976.00
Lunenburg	18,496,958	89,109.00
Madison	12,578,745	74,928.29
Mathews	8,273,650	42,891.50
Mecklenburg	32,737,750	187,609.07
Middlesex	14,732,253	59,247.29
Montgomery	71,341,755	542,650.00
Nelson	33,759,822	214,216.25
New Kent	18,255,300	141,543.60
Northampton	20,081,962	162,074.14
Northumberland	12,677,403	60,866.57
Nottoway	34,927,521	143,098.80
Orange	73,324,571	465,574.76
Page	23,552,866	141,482.26
Patrick	11,549,475	78,767.77
Pittsylvania	133,540,010	523,668.71
Powhatan	18,893,801	116,248.40
Prince Edward	32,876,769	192,127.60
Prince George	28,712,765	216,344.92
Prince William	426,449,025	6,416,774.96
Pulaski	39,619,976	240,550.62
Rappahanock	9,337,555	48,955.87
Richmond	13,045,585	103,522.06
Roanoke	72,704,209	859,816.62
Rockbridge	40,220,553	273,985.49
Rockingham	67,175,634	306,383.18
Russell	142,165,028	1,144,782.30
Scott	29,107,326	226,947.25
Shenandoah	48,573,460	279,217.57
Smyth	48,497,481	262,768.81
Southampton	28,800,377	113,378.24
Spotsylvania	64,288,349	458,757.28
Stafford	45,855,683	583,041.81
Surry	669,084,433	2,613,267.17
Sussex	23,939,883	123,945.08
Tazewell	49,086,181	288,605.63
Warren	25,895,379	176,654.49
Washington	40,618,373	284,339.41
Westmoreland	18,545,425	136,293.09
Wise	65,921,855	212,674.94
Wythe	54,820,442	244,450.24
York	219,480,853	1,486,813.98
Total Counties	$ 8,462,829,758	$62,160,390.01

Table 5.7

Public Service Corporations
Assessed Values and Local Levies—Tax Year 1984—by Locality, continued

Cities	Total Assessed Values	Total Local Levies
Alexandria	$ 313,381,310	$ 4,552,083.00
Bedford	6,252,000	42,518.46
Bristol	9,203,310	103,249.10
Buena Vista	5,599,441	57,235.55
Charlottesville	64,213,761	773,355.50
Chesapeake	260,402,782	2,760,285.07
Clifton Forge	9,654,068	122,075.02
Colonial Heights	12,342,935	156,593.12
Covington	10,762,252	71,125.21
Danville	28,401,060	253,490.41
Emporia	13,785,246	100,668.12
Fairfax	41,693,104	571,132.48
Falls Church	10,564,915	113,151.12
Franklin	5,816,481	48,585.24
Fredericksburg	30,026,051	382,558.12
Galax	9,111,762	87,697.95
Hampton	93,621,480	1,251,308.05
Harrisonburg	22,760,342	172,630.69
Hopewell	31,665,916	354,196.97
Lexington	8,937,114	89,766.15
Lynchburg	89,988,194	1,037,450.44
Manassas	24,815,296	299,910.00
Manassas Park	2,706,823	49,810.84
Martinsville	17,163,458	132,625.44
Newport News	163,168,621	1,995,276.45
Norfolk	319,196,867	4,155,145.84
Norton	18,482,442	137,609.72
Petersburg	58,630,762	922,871.54
Poquoson	4,621,923	39,534.65
Portsmouth	79,756,333	1,123,383.27
Radford	11,449,296	85,627.18
Richmond	432,004,268	6,627,713.23
Roanoke	174,921,919	2,371,049.00
Salem	22,923,590	290,438.75
South Boston	8,130,618	84,015.99
Staunton	27,810,593	313,836.85
Suffolk	70,098,687	714,103.00
Virginia Beach	253,693,018	1,117,680.00
Waynesboro	20,133,582	211,513.09
Williamsburg	19,638,481	122,069.59
Winchester	20,767,622	204,241.11
Total Cities	$ 2,833,497,523	$34,099,611.31
Aggregate	$11,296,328,281	$96,260,001.32

Virginia Department of Taxation

Administration and Operations Center:

2220 West Broad Street, Richmond, Va.

Mailing Address:

P.O. Box 6-L, Richmond, Va. 23282

District Offices:

1969 Lee Highway, Bristol, Va.
203 Riverview Drive, Danville, Va.
#7 Koger Executive Center, Norfolk, Va.
6231 Leesburg Turnpike, Falls Church, Va.
2021-B Cunningham Drive, Hampton, Va.
1001 Terminal Place, Richmond, Va.
3033 Peters Creek Road, Roanoke, Va.
350 N. Main Street, Harrisonburg, Va.